22.2/15 : 7801/997

Telephone Directory
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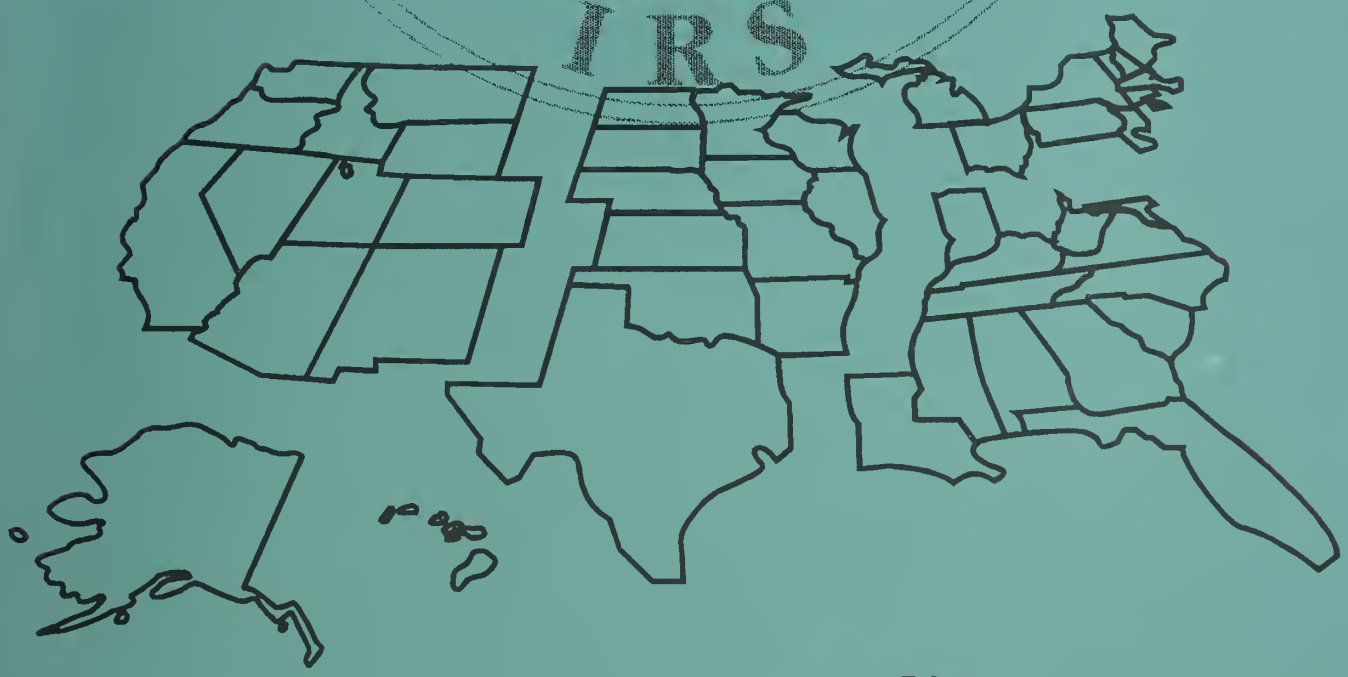

Department of the Treasury
Internal Revenue Service
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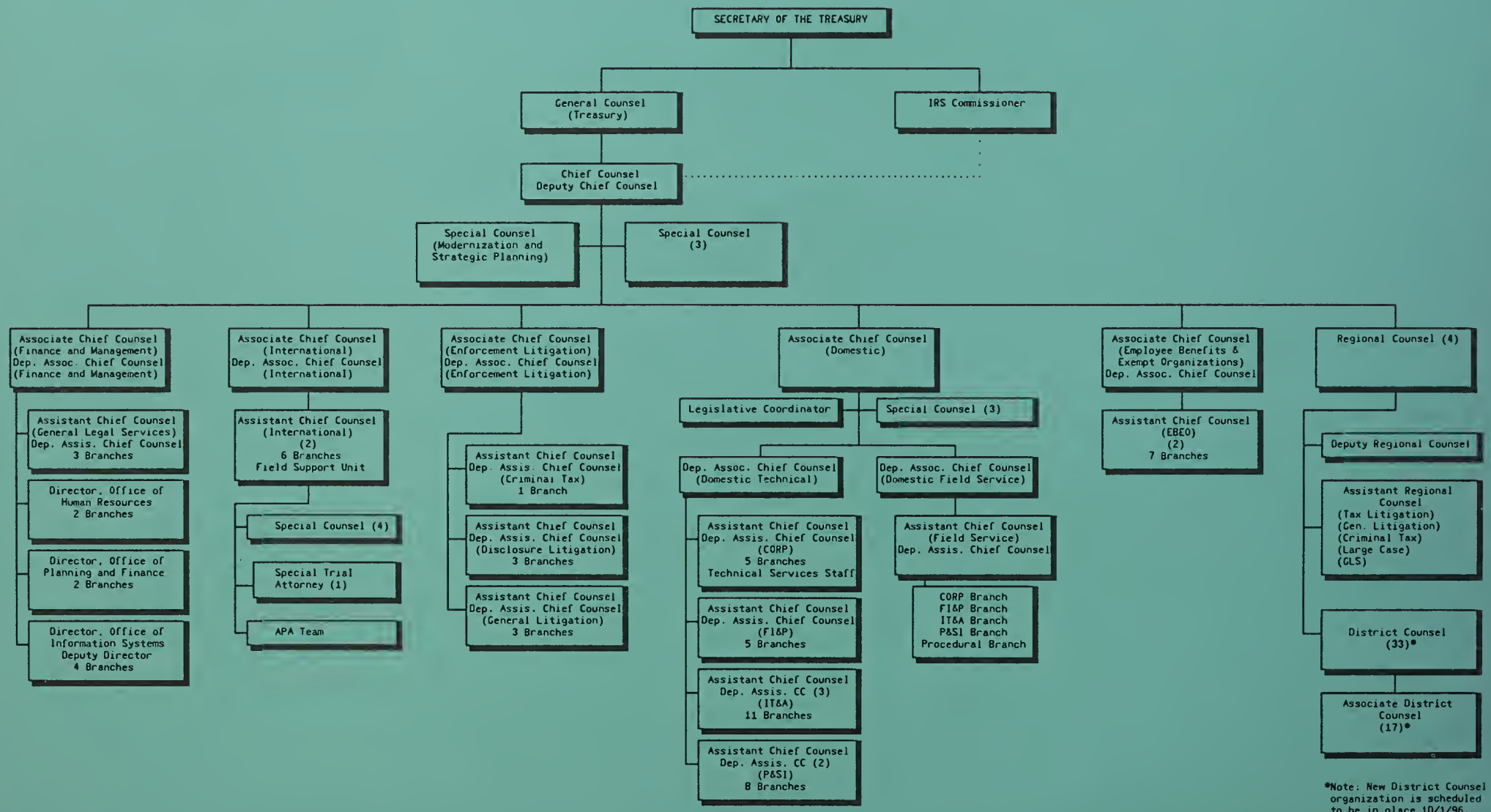
Office of Chief Counsel, IRS, Organizational Chart



*Note: New District Counsel organization is scheduled to be in place 10/1/96.

OFFICE OF CHIEF COUNSEL
TELEPHONE DIRECTORY

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Office of Chief Counsel

Mission

As independent legal counsel to the Internal Revenue Service, the mission of the Office of Chief Counsel is to:

- **Provide the correct legal interpretation of the internal revenue laws;**
- **Represent the Internal Revenue Service in litigation;**
- **Provide all other legal support for the Internal Revenue Service; and**
- **Perform these duties in a manner that enhances public confidence in the integrity, efficiency, and fairness of our nation's tax system.**

II

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TEFRA Partnership Provisions Sections 6221-6233	William A. Heard Pamela S. Satterfield Keith C. Troxell	(202) 622-7830 (202) 622-7840 (202) 622-7840	CC:DOM:FS:P&SI
TEFRA Sub S Provisions Sections 6241-6245	William A. Heard Keith C. Troxell	(202) 622-7830 (202) 622-7840	CC:DOM:FS:P&SI
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INDUSTRY SPECIALIZATION PROGRAM (ISP)

NOTE: Changes or corrections to this roster should be brought to the attention of Juanita Graham on (202) 622-3360.

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CC:DOM:IT&A:5	Merrill Feldstein	(202) 622-4950	Rm. 5049
CC:DOM:P&SI	Maura Sullivan	(202) 622-3000	Rm. 5306
CC:DOM:CORP:3	Richard Starke	(202) 622-7790	Rm. 4238
CC:NER:MAN	Lawrence Davidow	(212) 264-7940	
CC:NER:PEN:PHI	Alan Kline	(215) 597-3442	
CC:WR:PNW:POR	Paul Robeck	(503) 326-3189	
APPEALS	Steve Litt (Intangibles only)	(203) 773-2070	
APPEALS	Robert Rosenblatt	(212) 264-7647	

Industry Specialist Barry Cooper (212) 719-6438
110 West 44th St., Attn: Exam EX Group 1797 BC (212) 719-6005 (fax)
New York, NY 10036

Asst. Industry Specialist Jeffrey Brenner (212) 719-6440
110 West 44th Street, Attn: Exam EX Group 1797 BC (212) 719-6005 (fax)
New York, NY 10036

MINING

CC:SC(M&SP)	Robert Kastl	(202) 622-3360	Rm. 3539
CP:EX:C:I	Lorelei Brossart	(202) 622-4256	Rm. 2508
CC:DOM:IT&A:2	Sharon Hester	(202) 622-4920	Rm. 5129
CC:DOM:FS:P&SI	Melissa Liquerman	(202) 622-7860	Rm. 4521
CC:DOM:P&SI:7	Roger Baker	(202) 622-3120	Rm. 5426
CC:NER:PEN:PIT	Michael Yost	(412) 644-3441	
CC:NER:PEN:PIT	Edward Laubach	(412) 644-3435	
APPEALS	Ronald Paterra	(412) 644-4788	

Industry Specialist David C. Seery (412) 644-5607
1001 Liberty Ave, Rm 601 VMS: 6280771023
P.O. Box 2488, Group 1608, Pittsburgh, PA 15222 FAX (412) 644-4673

Mining Engineer Donald Sniezek
Group 1807, Rm 1801, 200 W. Adams, Chicago, IL 60606

MOTOR VEHICLE

CC:SC(M&SP)	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920	Rm. 4526
CC:NER:OHI:CIN	Jeffrey L. Bassin	(513) 684-3204	
CC:DOM:IT&A:7	Grant Gabriel	(202) 622-4970	Rm. 5537
CC:DOM:IT&A:11	Richard Berken	(202) 622-4970	Rm. 5537
CC:NER:OHI:CIN	Reid Huey	(513) 684-3201	
CC:NER:MIC:DET	Oksana Xenos	(313) 226-4790	
CC:INTL:2	Sim Seo	(202) 622-3840	Rm. 4704
CP:EX:C:I	Len Finkel	(202) 622-3172	Rm. 2508
CC:DOM:CORP:2	Ed Cohen	(202) 622-7760	Rm. 4428
APPEALS	Fred Gavin	(616) 235-0854	

IRS, Assistant Industry Specialist Terri Harris (616) 235-1153
678 Front Ave., NW, Suite 200, Grand Rapids, MI 49504-5335
Inventory Issue Specialist Larry Walters (616) 343-5928
5220 Lovers Lane, Kalamazoo, MI 49002
Industry Specialist Robert C. Zwiers (616) 235-1076
678 Front Ave., NW, Suite 200, Grand Rapids, MI 49504-5335

PARTNERSHIP

CC:SC(M&SP)	Robert Kastl	(202) 622-3360	Rm. 3539
CP:EX:C:I	Nick Donadio	(202) 622-3328	Rm. 2136
CP:EX:C:I	Rick Lyerly	(202) 622-4252	Rm. 2136
CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860	Rm. 4521
CC:DOM:P&SI	David Haglund	(202) 622-3050	Rm. 5008
CC:DOM:P&SI	Donna Young	(202) 622-3070	Rm. 5016
CC:INTL	Ron Gootzeit	(202) 622-3880	Rm. 4607
CC:INTL	Peg O'Conner	(202) 622-3880	Rm. 4607
CC:WR:SCA:SD	Alice Harbutte	(619) 557-6014	
CC:EBEO	Robin Ehrenberg	(202) 622-6080	Rm. 5241
APPEALS	Ted Cichaski	(202) 401-4179	
APPEALS	Dorothy Waddell	(503) 326-3281	

Industry Specialist Mel Steiner (408) 494-8799
Stop No. H1-4500, 55 S. Market Street, San Jose, CA 95113
Issue Specialist Gary Canatsey (714) 360-2610
2400 Avila Road, CEB 1, Box 30208, Laguna Niguel, CA 92607-0208

PETROLEUM

CC:SC(M&SP)	Robert Kastl	(202) 622-3360	Rm. 3539
CP:EX:C:I	Ron Mason	(202) 622-4253	Rm. 2508
CC:DOM:FS:P&SI	Patrick Putzi	(202) 622-7850	Rm. 4040
CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120	Rm. 5422
CC:DOM:P&SI:7	Brenda Stewart	(202) 622-3120	Rm. 5115
CC:DOM:FS:P&SI	William Heard	(202) 622-7830	Rm. 4507
CC:DOM:IT&A:5	Peter Baumgarten	(202) 622-4950	Rm. 5043
CC:MSR	Lana Eckhardt	(972) 308-7406	Rm. 1421
CC:MSR	Emron Pratt	(972) 308-7428	Rm. 1417
CC:MSR	Michael Prindible	(972) 308-7927	Rm. 1378
CC:INTL:5	Richard Chewing	(202) 622-3870	Rm. 4562
APPEALS	Ivan Beattie	(972) 308-7462	Rm. 1441

Industry Specialist Ralph Portell (972) 308-1579 Rm. 1139
Mail Code 4200MSRO,11th Floor, PIP, 4050 Alpha Road,Dallas, TX 75244-4203

PHARMACEUTICAL

CC:SC(M&SP)	Robert Kastl	(202) 622-3360	Rm. 3539
CC:NER:NJD:NEW	Patricia Taylor	(201) 645-2627	
CP:EX:C:I	Lorelei Brossart	(202) 622-4256	Rm. 2508
CC:NER:NJD:NEW	Patrick Whelan (ADC)	(201) 645-3710	
CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7840	Rm. 4513
CC:DOM:P&SI	Mary Berman	(202) 622-3120	Rm. 5426
CC:INTL:5	Jacob Feldman	(202) 622-3870	Rm. 4554
CC:INTL:APA	Bobby Burns	(202) 874-1490	

CC:INTL:APA	Johanna McGeady	(202) 622-3830	Rm. 4575
CC:DOM:IT&A:2	Elizabeth Wickstrom	(202) 622-4920	Rm. 5135
APPEALS	Edward Sigmond	(215) 597-2177 ext. 137	

Industry Specialist — Mario Perez — (908) 819-3184
Wick Plaza One, 100 Dey Place, Edison, NJ 08817

PROPERTY AND CASUALTY INSURANCE

CC:SC(M&SP)	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870	Rm. 4043
CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870	Rm. 4043
CC:NER:NED:BOS	David Brodsky	(617) 565-7838	
CC:NER:NED:BOS	Paul Colleran	(617) 565-7838	
CC:DOM:FI&P:4	Donald Drees	(202) 622-3970	Rm. 4107
CC:DOM:FI&P:4	Bill Sullivan	(202) 622-3997	Rm. 4115
CC:DOM:FI&P:4	Melissa Luxner	(202) 622-3142	Rm. 4115
CC:INTL:5	Ramon Camacho	(202) 622-3880	Rm. 4607
CP:EX:C:I	Lorelei Brossart	(202) 622-4256	Rm. 2508
APPEALS	Robert Gorey	(617) 565-7950	

Industry Specialist — Ben DiCenso — (617) 279-1535
Group 1106, One Montvale Avenue, Stoneham, MA 02180-3564

Captive Issue Specialist — Frederick Morrill — (617) 279-1535
Group 110, One Montvale Avenue, Stoneham, MA 02180-3564

RETAIL INDUSTRY

CC:SC(M&SP)	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900	Rm. 4521
CC:DOM:IT&A:07	Donald Barnes	(202) 622-4970	Rm. 5523
C:MSR:HOU	Tom Fenner	(713) 773-7309	
C:MSR:HOU	Carol McClure	(713) 773-7306	
CC:DOM:IT&A:11	Paul Gibbs	(202) 622-5020	Rm. 5031
CC:DOM:P&SI:6	Susan Reaman	(202) 622-3110	Rm. 5114
CP:EX:C:I	Len Finkel	(202) 622-3172	Rm. 2508
APPEALS	Joe Butorac	(612) 290-3867	

Industry Specialist — Robert Steinmetz — (612) 373-5165
Room 300, 6040 Earle Brown Drive, Brooklyn Center, MN 55430

SAVINGS AND LOAN

CC:SC(M&SP)	Robert Kastl	(202) 622-3360	Rm. 3539
CC:EX:C:I	Lorelei Brossart	(202) 622-4256	Rm. 2508
CC:DOM:FS:FI&P	Santina Jannotta	(202) 622-7870	Rm. 4043
CC:DOM:FI&P:2	Mark Smith	(202) 622-3930	Rm. 4312
CC:WR:LAD:LA	Erin Collins	(213) 894-4669	
CC:DOM:FI&P	Steve Glickstein	(202) 622-4439	Rm. 4300
CC:WR:LAD:LA	Dan Whitley	(213) 894-4669	
CC:WR:LAD:LA	Steve Simpson	(213) 894-4650	
CC:MSR:MWD:MIL	Mark Petersen	(414) 297-4248	
CC:DOM:CORP:2	Roy Hirschhorn	(202) 622-7760	Rm. 4426
CC:DOM:CORP:5	Rose Williams	(202) 622-7540	Rm. 4437

CC:DOM:FI&P:1	Craig Wojay	(202) 622-3920	Rm. 4315
APPEALS	Russ Reynolds	(213) 894-4680	
Industry Specialist	Jody Botsford	(213) 894-0918	
P.O. BOX 231, Los Angeles, CA 90053			

SECURITIES AND FINANCIAL SERVICES FIRMS

CC:SC(M&SP)	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870	Rm. 4043
CC:DOM:FS:FI&P	Joel E. Helke	(202) 622-7870	Rm. 4043
CC:DOM:FI&P:2	Mark Smith	(202) 622-3905	Rm. 4312
CC:DOM:FI&P:3	Marshall Feiring	(202) 622-3960	Rm. 4112
CC:DOM:IT&A:5	John Moriarty	(202) 622-4950	Rm. 5043
CC:NER:MAN	Marty Shindler	(212) 264-6287	
CC:NER:MAN	Halvor Adams	(516) 832-2425	
CP:EX:C:I	Lorelei Brossart	(202) 622-4256	Rm. 2508
CC:DOM:FI&P:1	Alan Munro	(202) 622-3920	Rm. 4311
APPEALS	James Lanphear	(716) 846-5551	
Industry Specialist	Greta Carro	(212) 719-6463	
P.O. Box 3100, Group 1863, 13th Floor			
Church Street Station, New York, NY 10008			
Assistant Industry Specialist	Heidi Busch	(212) 264-2317	
P.O. Box 3100, Group 1863, 13th Floor			
Church Street Station, New York, NY 10008			
Assistant Industry Specialist	Eliot Stendig	(212) 264-6498	
P.O Box 3100, Group 1863, 13th Floor			
Church Street Station, New York, NY 10008			

SHIPPING

CC:SC(M&SP)	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840	Rm. 4513
CC:SER:MIA:FTL	William McCarthy	(954) 572-5131	
CC:EBEO	Phil Corn	(202) 622-6050	Rm. 5336
CP:EX:C:I	Ron Mason	(202) 622-4253	Rm. 2508
CC:INTL:2	Patricia Bray	(202) 622-3840	Rm. 4710
CC:SER:SFL:MIA	Ladd Brown	(305) 982-5302	
CC:DOM:P&SI:5	Jack Malgeri	(202) 622-3040	Rm. 5108
CC:INTL:2	Steve Musher	(202) 622-3840	Rm. 4710
APPEALS	Jim Hinely	(954) 572-2801	
Industry Specialist	William Pfeil	(954) 423-7488	
Suite B412 , One University Dr., Ft. Lauderdale, FL 33324		FAX (305) 423-7548	Attn:ISP Shipping
Associate Specialist	Mark Gelber	(954) 423-7489	
Suite B412, One University Drive, Ft.. Lauderdale, FL 33324-2038			
Maritime Engineer	Walter Jones	(972) 436-1173	
290 Broadway Street, Mail Stop #:3:1534WJ, New York, NY 10007			

UTILITIES

CC:SC(M&SP)	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:FS:P&SI	Howard Wiener	(202) 622-7860	Rm. 4521
CC:NER:OHI:CLE	Jeffry Erney	(216) 522-3380	
CC:NER:OHI:CLE	Marc A. Shapiro	(216) 522-3380	
CC:DOM:P&SI:6	John McQuillan	(202) 622-3040	Rm. 5106
CP:EX:C:I	Len Finkel	(202) 622-3172	Rm. 2508
CC:DOM:IT&A:5	John Moriarity	(202) 622-4950	Rm. 5043
CC:EBEO	Elizabeth Purcell	(202) 622-6010	Rm. 5241
APPEALS	Patricia Hallick	(216) 522-2754	

Industry Specialist Frank Genet (216) 375-5662
Group 1305 Room 30, Two South Main Street, Akron, OH 44308-1810

VEBA (VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION)

CC:SC(M&SP)	Robert Kastl	(202) 622-3360	Rm. 3539
CC:NER:UNY:BUF	Randy Andreozzi	(716) 846-5610	
CC:EBEO:4	Mark Schwimmer	(202) 622-6060	Rm. 5203
CC:EBEO:4	Janet Laufer	(202) 622-6060	Rm. 5203
CC:EBEO:7	Mike Roach	(202) 622-6090	Rm. 4539
	Janet Lauter	(202) 622-6060	Rm. 5203
CC:MSR:ILD:CHI	Gregory Stull	(312) 886-9225 ext. 330	
CP:EX:C:I	Lorelei Brossart	(202) 622-4256	Rm. 2508
APPEALS	Jim Dressler	(716) 846-5553	

Examination Industry Specialist John Marien (716) 551-5392
P.O. Box 180, Buffalo, NY 14201

ISSUE SPECIALISTS

263A UNICAP

James Peschl
Internal Revenue Service, Room 300, 6040 Earle Brown Drive, Brooklyn Center, MN 55430
TEL: (612) 373-5165 FAX: (612) 373-5100 VMS: 6280880880

CAPTIVE INSURANCE

Frederick Morrill, Jr.
Internal Revenue Service, 1 Montvale Avenue, Stoneham, MA 02180
TEL: (617) 279-1535 FAX: (617) 279-1600 VMS: 6280991185

CHANGES IN METHODS OF ACCOUNTING

Bonny Dominguez
Internal Revenue Service, 2 South Main St., Akron, OH 44308
TEL: (216) 375-5817 FAX: (216) 375-5885 VMS: 6280551041

Joseph P. Grant
Internal Revenue Service, Ohio District Counsel
Suite 2300, 312 Elm Street
Cincinnati, OH 45202
TEL: (513) 684-6155 FAX: (513) 684-6964

INVENTORY

Larry Walter
Internal Revenue Service, P.O. Box 330500, Stop 19, Detroit, MI 48232-6500
TEL: (313) 226-4595 FAX: (313) 226-2896 VMS: 992064

PARTNERSHIP - §704(C), §1.701-2

Gary Canatsey
Internal Revenue Service, 2400 Avila Road, Box 30208, Laguna Niguel, CA 92607
TEL: (714) 360-2610 FAX: (714) 360-2067 VMS:

RESEARCH CREDIT

David Bernard
Internal Revenue Service, 1 Montvale Avenue, Stoneham, MA 02180
TEL: (617) 279-1536 FAX: (617) 279-1600 VMS: 6280991056

SOFTWARE VALUATION

David Pauls
Internal Revenue Service, P.O. Box 330500, Stop 19, Detroit, MI 48232-6500
TEL: (313) 226-7465 FAX: (313) 226-3976 VMS: 6280550299

VOLUNTARY EMPLOYEE BENEFICIARY ASSOCIATIONS (VEBA)

John Marien
Internal Revenue Service, P.O. Box 180, Buffalo, NY 14202
TEL: (716) 846-5392 FAX: (716) 846-3098 VMS: 6281010044

CORPORATE OWNED LIFE INSURANCE

George Imwalle
Internal Revenue Service, Rm 7503, Federal Office Building, 550 Main Street, Cincinnati, OH 45202
TEL: (513) 684-2494 FAX: (513) 684-7257

James D. Hill
Internal Revenue Service, Ohio District Counsel
Suite 2300, 312 Elm Street
Cincinnati, OH 45202
TEL: (513) 684-4931 FAX: (513) 684-6964

CODE AND SUBJECT DIRECTORY

Code Section	Subject Areas	Office Symbols	Contact/Telephone	
1	Tax Imposed (Individuals)	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
1(g)	Unearned Income of Certain Minor Children	CC:DOM:IT&A:1	Nancy Rose	(202) 622-4910
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
2	Definitions and Special Rules	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
3	Tax Tables for Individuals	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
5	Cross References Relating to Tax on Individuals	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
11	Tax Imposed (Corporations)	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
12	Cross References Relating to Tax on Corporations	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
15	Effect of Changes	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
21	Expenses for Household and Dependent Care Services Necessary for Gainful Employment	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
22	Credit for the Elderly and the Permanently and Totally Disabled	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
23 (Repealed)	Residential Energy Credit	CC:DOM:FS:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
24 (Repealed)	Contributions to Candidates for Public Office	CC:DOM:IT&A:3	Karin Gross	(202) 622-4930
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
25	Interest on Certain Home Mortgages	CC:DOM:FI&P:5	Timothy Jones	(202) 622-3980
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
26	Limitation Based on Tax Liability	CC:DOM:IT&A:3	Susan Kassell	(202) 622-4930
		CC:DOM:FS:IT&A	Michael Finley	(202) 622-4930
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
27	Taxes of Foreign Countries and Possessions of the U.S. Possession Tax Credit	CC:INTL	Phyllis Marcus	(202) 622-3840
28	Clinical Testing Expenses for Certain Drugs for Rare Diseases or Conditions	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7840
29	Credit for Producing Fuel From a Nonconventional Source From Other than Natural Resources	CC:DOM:P&SI:7	Mary Berman	(202) 622-3120
		CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
30	Credit for Qualified Electric Vehicles	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110

NOTE: Counsel field attorneys should call "Field Service" contacts (i.e., contacts with "FS" or "EL" in their symbols). Likewise, Appeals officers with questions to EBEO should call "FS" contacts. All other callers should call non-"FS" contacts. Anyone with questions regarding the status of regulations or ruling projects should call non-"FS" contacts.

31	Tax Withheld on Wages	CC:EBEO:Br2(T/FS)	Al Kelly	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Will McLeod	(202) 622-6040
32	Earned Income Tax Credit	CC:EBEO:Br4(T/FS)	Karin Loverud	(202) 622-6060
33	Tax Withheld at Source on Nonresident Aliens and Foreign Corporations	CC:INTL	Phyllis Marcus	(202) 622-3840
		CC:INTL	Steven Musher	(202) 622-3880
		CC:INTL	Philip Garlett	(202) 622-3880
34	Certain Uses of Gasoline and Special Fuels	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
35	Overpayment of Tax	CC:DOM:IT&A:3	Susan Kassell	(202) 622-4930
		CC:DOM:FS:PROC	Joseph T. Chalhoub	(202) 622-7950
		CC:DOM:FS:PROC	Lynne Camillo	(202) 622-7940
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7940
38	General Business Credit	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
39	Carryback and Carryforward of Unused Credits	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
40	Alcohol Used as a Fuel	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
41	Credit for Increasing Research Activities	CC:DOM:P&SI:7	Lisa J. Shuman	(202) 622-3120
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7840
		CC:DOM:P&SI:7	Robert Hanson	(202) 622-3120
42	Low Income Housing Credit	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
43	Enhanced Oil Recovery Credit	CC:DOM:P&SI:7	Brenda Stewart	(202) 622-3120
		CC:DOM:FS:P&SI	Patrick Putzi	(202) 622-7850
		CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
44	Expenditures to Provide Access to Disabled Individuals	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
45A	Indian Employment Credit	CC:EBEO:Br4(T/FS)	Robert Wheeler	(202) 622-6060
45B	Credit for Employer Social Security Taxes Paid With Respect to Employee Cash Tips	CC:EBEO:Br4(T/FS)	Karin Loverud	(202) 622-6060
46	Amount of Credit	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
46(a)(1) (Repealed)	Amount of Credit - the Regular Percentage	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
46(a)(2) (Repealed)	The Energy Percentage	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
46(a)(3) (Repealed)	The Rehabilitation Percentage	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
46(b)(1) (Repealed)	Determination of Percentages	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
46(b)(2) (Repealed)	Energy Percentage	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3040
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
46(b)(3) (Repealed)	Special Rule for Certain Energy Property	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850

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46(b)(4) (Repealed)	Rehabilitation Percentage	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
46(c)(1) (Repealed)	Qualified Investment - In General	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
46(c)(2) (Repealed)	Applicable Percentage in Certain Cases	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3110 (202) 622-7850
46(c)(3) (Repealsd)	Public Utility Property	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
46(c)(4) (Repealed)	Rehabilitation Percentage	CC:DOM:P&SI:5 CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Susan Reaman Charles B. Ramsey William D. Hussey	(202) 622-3040 (202) 622-3110 (202) 622-7850
46(c)(8) (Renumbered)	Certain Nonrecourse Financing	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
46(c)(9)	Decreases in Nonqualified Nonrecourse Financing	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
46(d) (Repealed)	Qualified Progress Expenditures	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
46(e) (Repealed)	Limitations With Respect to Certain Persons	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
46(f) (Repealed)	Limitation in Case of Certain Regulated Companies	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
46(g) (Repealed)	50 Percent Credit in the Case of Certain Vessels	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
46(h) (Repealed)	Special Rule for Cooperatives	CC:DOM:P&SI:5 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Susan Reaman David C. Fegan William D. Hussey	(202) 622-3040 (202) 622-7860 (202) 622-7850
47	Rehabilitation Credit	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
47 (Renumbered)	Certain Dispositions, etc., of Section 38 Property	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
48	Energy Credit; Reforestation Credit	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
48(a)(1) (Repealed)	Section 38 Property	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
48 (a)(2) (Repealed)	Property Used Outside the United States	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
48(a)(3) (Repealed)	Property Used for Lodging	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
48(a)(4) (Repealed)	Property Used by Certain Tax Exempt Organizations	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
48(a)(5) (Repealed)	Property Used by Governmental Units or Foreign Persons or Entities	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
48(a)(6) (Repealed)	Livestock	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
48(a)(7) (Repealed)	Property Completed Abroad or Predominantly of Foreign Origin	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-3110
48(a)(8) (Repealed)	Amortized Property	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
48(a)(9) (Repealed)	Railroad Track	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850

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48(a)(10) (Repealed)	Boilers Fueled by Oil and Gas	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
48(a)(B)	Livestock	CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
48(b)	Reforestation Credit	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
48(b) (Repealed)	New Section 38 Property	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
48(c) (Repealed)	Used Section 38 Property	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
48(d) (Repealed)	Certain Leased Property	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
48(e) (Repealed)	Subchapter S Corporations	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
48(f) (Repealed)	Estates and Trusts	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
48(g) (Repealed)	Special Rules for Qualified Rehabilitated Buildings	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
48(k) (Repealed)	Movie and Television Films	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
48(l) (Repealed)	Energy Property	CC:DOM:P&SI:5 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey David C. Fegan	(202) 622-3110 (202) 622-7850 (202) 622-7860
48(m) (Repealed)	Application of Certain Transitional Rules	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
48(o) (Repealed)	Certain Credits Defined	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
48(p) (Repealed)	Single Purpose Agricultural or Horticultural Structure Defined	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
48(q) (Repealed)	Basis Adjustment of Section 38 Property	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
48(s) (Repealed)	Special Rules Relating to Sound Recordings	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
48(t) (Repealed)	Cross Reference	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
49 (Repealed)	At-Risk Rules	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
	Termination of Regular Percentage	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
50	Other Special Rules	CC:DOM:P&SI:5 CC:DOM:P&SI:6	Susan Reaman Charles B. Ramsey	(202) 622-3040 (202) 622-3110
50(A) (Repealed)	Amount of Credit	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
50(B) (Repealed)	Definitions; Special Rules	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
51	Work Opportunity Tax Credit (formerly Targeted Jobs Credit) Amount of C redit	CC:EBEO:Br4	Robert Wheeler	(202) 622-6060
52	Special Rules	CC:EBEO:Br4(T/FS)	Robert Wheeler	(202) 622-6060
53	Credit for Prior Year Minimum Tax Liability	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
55	Alternative Minimum Tax	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960

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56	Adjustments in Computing AMT Income	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
	Income of Insurance Companies	CC:DOM:FI&P:4	Gary Geisler	(202) 622-3970
56(a)(1)	Depreciation	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
56(a)(2)	Mining Exploration and Development Costs	CC:DOM:FS:P&SI CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Patrick Putzi Melissa C. Liquerman Howard A. Wiener	(202) 622-7850 (202) 622-7860 (202) 622-7860
56(a)(5)	Pollution Control Facilities	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
56(a)(7)	Adjusted Basis	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
57	Items of Tax Preference	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
	Depletion and Intangible Drilling Costs	CC:DOM:P&SI:7 CC:DOM:FS:P&SI	Brenda Stewart Patrick Putzi	(202) 622-3120 (202) 622-7850
	Determination of Fair Market Value of Stock Options	Appeals	Hot Line	(202) 401-4154
58	Denial of Certain Losses	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
58(g)	Tax Preferences Attributable to Foreign Sources	CC:INTL	Phyllis Marcus	(202) 622-3840
59	Alternative Minimum Tax-Other Definitions and Special Rules	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
59(a)	Alternative Minimum Tax Foreign Tax Credit	CC:INTL	Caren Shein	(202) 622-3850
59(e)	Optional 10-Year Writeoff of Intangible Drilling Costs and Mining Exploration and Development Costs	CC:DOM:P&SI:7 CC:DOM:FS:P&SI	Joseph Makurath William A. Heard	(202) 622-3120 (202) 622-7830
59A	Environmental Tax	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
61	Gross Income Defined (In General)	CC:DOM:IT&A:4 CC:DOM:IT&A:2 CC:DOM:IT&A:3 CC:DOM:FS:IT&A CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Rudolf Planert Robert Berkovsky Susan Kassell John L. Trevey, Jr. Daniel A. Cassano Keith A. Aqui	(202) 622-4940 (202) 622-4920 (202) 622-4930 (202) 622-7920 (202) 622-7920 (202) 622-7900
	Equitable Ownership and Financing Arrangements	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman James C. Gibbons	(202) 622-3040 (202) 622-7840
	Section 6041 Cases	CC:DOM:IT&A:2 CC:DOM:IT&A:1	Robert Berkovsky David Auclair	(202) 622-4920 (202) 622-4910
	Equipment Leasing	CC:DOM:IT&A:6 CC:DOM:FS:IT&A	Bill Jackson Grace Matuszeski	(202) 622-4960 (202) 622-7920
	Student Loan Cancellations	CC:DOM:IT&A:3 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Sharon Hall Daniel A. Cassano Keith A. Aqui	(202) 622-4930 (202) 622-7920 (202) 622-7900
	Vow of Poverty-Income Tax	CC:DOM:IT&A:4 CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS) CC:DOM:FS:IT&A	Rudolf Planert Elizabeth Edwards Marie Cashman Warren M. Joseph	(202) 622-4940 (202) 622-6040 (202) 622-6040 (202) 622-7900
	Vow of Poverty-Withholding Tax	CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS)	Elizabeth Edwards Marie Cashman	(202) 622-6040 (202) 622-6040
	Advance Rentals Method Changes	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960

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	Income From Discharge of Indebtedness	CC:DOM:IT&A	Mark Schneider	(202) 622-4890
		CC:DOM:IT&A:3	Sharon Hall	(202) 622-4930
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hychie	(202) 622-7520
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
	Fringe Benefits	CC:EBEO:Br2(T/FS)	Janine Cook	(202) 622-6040
	Indians	CC:DOM:IT&A:3	Christie Jacobs	(202) 622-4930
		CC:DOM:FS;IT&A	Maxine Woo	(202) 622-7920
	Equitable Ownership and Financing Arrangements	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
62	Adjusted Gross Income Defined	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
62(c)	Reimbursement Arrangements	CC:EBEO:Br2(T/FS)	Marie Cashman	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Jean Whalen	(202) 622-6040
63	Overall Limitation on Itemized Deductions	CC:EBEO:Br2(T/FS)	David N. Pardys	(202) 622-6040
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
	Taxable Income Defined	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
64	Ordinary Income Defined	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
65	Ordinary Loss Defined	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
66	Treatment of Community Income	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Patricia Manasevit	(202) 622-7920
67	2-Percent Floor on Miscellaneous Itemized Deductions	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
	REMICS	CC:DOM:FI&P:3	Marshall Feiring	(202) 622-3960
		CC:DOM:FI&P:1	Alan B. Munro	(202)622-3920
68	Overall Limitation on Itemized Deductions	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
71	Alimony and Separate Maintenance Payments	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
72	Annuities; Certain Proceeds of Endowment and Life Insurance Contracts (Except "Civil Service or Qualified" Plans Which are Handled by E:EP)	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:EBEO:Br7(FS)	Amy Speetjens	(202) 622-6090
		CC:EBEO:Br7(FS)	Don Parkinson	(202) 622-6090
		E:EP	Staff Contact	(202) 622-6074
72(p)	Loans Treated as Distributions	CC:EBEO:Br5(T/FS)	Vernon Carter	(202) 622-6070
		CC:EBEO:Br7(FS)	Amy Speetjens	(202) 622-6090
		CC:EBEO:Br7(FS)	Don Parkinson	(202) 622-6090
73	Services of Child	CC:DOM:IT&A:1	Nancy Rose	(202) 622-4960
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
74	Prizes and Awards	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900

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74(c)	Exceptions for Certain Employee Achievement Awards	CC:EBEO:Br2(T/FS)	Jerry Holmes	(202) 622-6040
75	Dealers in Tax-Exempt Securities	CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:FI&P:3 CC:DOM:FS:FI&P	Alan B. Munro Bill Coppersmith Alice Bennett Santina M. Jannotta	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-7870
	Valuation Questions	Appeals	Hot Line	(202) 401-4154
77	Commodity Credit Loans	CC:DOM:IT&A:5 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Peter Baumgarten Thomas D. Moffitt John L. Trevey, Jr.	(202) 622-4950 (202) 622-7900 (202) 622-7920
	Method Changes	CC:DOM:IT&A:9	Dave Darick	(202) 622-4990
78	Dividends Received from Certain Foreign Corporations by Domestic Corporations Choosing Foreign Tax Credit	CC:INTL	Barbara Felker	(202) 622-3850
79	Group-Term Life Insurance Purchased for Employees (Except 79(d) and (e) which are handled by E:EP)	CC:EBEO:Br5(T/FS) CC:EBEO:Br7(FS) CC:EBEO:Br7(FS)	Betty Clary Calder Robertson Amy Speetjens	(202) 622-6070 (202) 622-6090 (202) 622-6090
80	Restoration of Value of Certain Securities	CC:DOM:FI&P:3 CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:FS:FI&P	Alice Bennett Alan B. Munro Bill Coppersmith Santina M. Jannotta	(202) 622-3950 (202) 622-3920 (202) 622-3930 (202) 622-7870
82	Reimbursement for Expenses of Moving	CC:DOM:IT&A:2 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Robert Berkovsky Daniel A. Cassano John L. Trevey, Jr.	(202) 622-4920 (202) 622-7920 (202) 622-7920
83	Property Transferred in Connection with a Non-Qualified Deferred Compensation Plan or a Previously Qualified Plan Which has Lost its Qualified Status	CC:EBEO:Br:1	Robert Patchell	(202) 622-6030
83	Property Transferred in Connection with Performance of Service	CC:EBEO:Br4(T/FS) CC:EBEO:Br4(T/FS)	Charles Deliee Robert Misner	(202) 622-6060 (202) 622-6060
84	Transfer of Appreciated Property to Political Organizations	CC:DOM:IT&A:3 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Karin Gross Daniel A. Cassano John L. Trevey, Jr.	(202) 622-4930 (202) 622-7920 (202) 622-7920
85	Unemployment Compensation	CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS)	Jean Whalen George Ford	(202) 622-6040 (202) 622-6040
86	Social Security and Tier I Railroad Retirement Benefits	CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS)	Jean Whalen George Ford	(202) 622-6040 (202) 622-6040
87	Alcohol Fuel Credit	CC:DOM:P&SI:8 CC:DOM:FS:P&SI	Frank Boland William D. Hussey	(202) 622-3130 (202) 622-7850
88	Certain Amounts with Respect to Nuclear Decommissioning Costs	CC:DOM:P&SI:6 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Peter Friedman William D. Hussey James C. Gibbons	(202) 622-3110 (202) 622-7850 (202) 622-7840
90	Illegal Federal Irrigation Subsidies	CC:DOM:IT&A:5 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	David Crawford Daniel A. Cassano John L. Trevey, Jr.	(202) 622-4950 (202) 622-7920 (202) 622-7920
101	Certain Death Benefits (Except Under A "Qualified" Plan which is Handled by E:EP)	CC:DOM:FI&P:4 E:EP CC:DOM:FS:FI&P CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Bill Sullivan Staff Contact Nancy S. Vozar Maureen Nelson	(202) 622-3997 (202) 622-6074 (202) 622-7870 (202) 622-7870
102	Gifts and Inheritances	CC:DOM:IT&A:3 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Karin Gross Daniel A. Cassano Warren M. Joseph	(202) 622-4930 (202) 622-7920 (202) 622-7900

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102(c)	Employee Gifts	CC:EBEO:Br2(T/FS)	Dean R. Morley	(202) 622-6040
103	Interest on State and Local Bonds	CC:DOM:FI&P:5	Timothy Jones	(202) 622-3980
		CC:DOM:FS:FI&P	Sunita Lough	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
103(b)(4)(E)&(F)	Tax-Exempt Industrial Development Bonds for Pollution Control, Solid Waste Disposal, Sewage, and Local Electric and Gas Facilities	CC:DOM:FS:FI&P	Sunita Lough	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
103A (Repealed)	Mortgage Subsidy Bonds	CC:DOM:FS:FI&P	Sunita Lough	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
104(a)(1),(3),(4)	Compensation for Injuries or Sickness	CC:EBEO:Br6(T/FS)	Felix Zech	(202) 622-6080
104(a)(2)	Damages Received for Personal Injury	CC:DOM:IT&A:2	Sheldon Iskow	(202) 622-4920
		CC:DOM:IT&A:2	Marilyn Brookens	(202) 622-4920
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
105	Amounts Received Under Accident and Health Plans	CC:EBEO:Br6(T/FS)	Felix Zech	(202) 622-6080
106	Contributions by Employer to Accident and Health Plans	CC:EBEO:Br6(T/FS)	Felix Zech	(202) 622-6080
107	Rental Value of Parsonages	CC:EBEO:Br2(T/FS)	Neil D. Shepherd	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Marie Cashman	(202) 622-6040
108	Income from Discharge of Indebtedness	CC:DOM:IT&A:3	Sharon Hall	(202) 622-4930
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
109	Improvements by Lessee on Lessor's Property	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7840
110 (Repealed)	Income Taxes Paid by Lessee Corporation	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
111	Recovery of Tax Benefit Items	CC:DOM:IT&A:3	Rudolf M. Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
112	Certain Combat Pay of Members of the Armed Forces	CC:EBEO:Br2(T/FS)	Jim Eggemen	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Jean Casey	(202) 622-6040
113 (Repealed)	Mustering-Out Payments of Members of the Armed Forces	CC:EBEO:Br2(T/FS)	Jim Eggeman	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Jean Casey	(202) 622-6040
114 (Repealed)	Sports Programs Conducted For The American National Red Cross	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7950
115	Income of States, Municipalities, etc.	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
116 (Repealed)	Partial Exclusion of Dividends and Interest Received by Individuals	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850

NOTE: Counsel field attorneys should call "Field Service" contacts (i.e., contacts with "FS" or "EL" in their symbols). Likewise, Appeals officers with questions to EBEO should call "FS" contacts. All other callers should call non-"FS" contacts. Anyone with questions regarding the status of regulations or ruling projects should call non-"FS" contacts.

117	Qualified Scholarships	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		C:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
		CC:DOM:FS:IT&A	Grace K. Matuszeski	(202) 622-7920
117(d)(3)	Discrimination	E:EP	Staff Contact	(202) 622-6074
118(a)	Contributions to the Capital of a Corporation (Shareholder)	CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
118(a)	Contributions to the Capital of a Corporation (Nonshareholder)	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
118(b)	Contributions in Aid of Construction	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
119	Meals or Lodging Furnished for the Convenience of the Employer	CC:EBEO:Br2(T/FS)	Neil D. Shepherd	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Jean Casey	(202) 622-4290
120	Amounts Received Under Qualified Group Legal Services Plans	CC:EBEO:Br5(T/FS)	Monice Rosenbaum	(202) 622-6070
121	Exclusion of Gain from Sale or Exchange of Residence of Individual Who Has Attained Age 55	CC:DOM:IT&A:6	Donna Welch	(202) 622-4910
		CC:DOM:FS:IT&A	Patricia A. Manasevit	(202) 622-7920
		CC:DOM:FS:IT&A	Mike A. Nixon	(202) 622-7920
122	Certain Reduced Uniformed Services Retirement Pay	CC:EBEO:Br2(T/FS)	Jim Eggeman	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Jean Casey	(202) 622-6040
123	Amounts Received Under Insurance Contracts for Certain Living Expenses	CC:DOM:IT&A:6	Victoria Driscoll	(202) 622-4910
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
125	Cafeteria Plans	E:EP	Staff Contact	(202) 622-6074
		CC:EBEO:Br6(T/FS)	Harry Beker	(202) 622-6080
		CC:EBEO:Br6(T/FS)	Sharon Cohen	(202) 622-6080
		CC:EBEO:Br6(T/FS)	Catherine Fuller	(202) 622-6080
		CC:EBEO:Br7(FS)	Amy Speetjens	(202) 622-6090
126	Certain Cost-Sharing Payments	CC:DOM:P&SI:7	Michael Santoro	(202) 622-3120
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
126(a)(8)	Forestry Cost-Sharing Payments	CC:DOM:P&SI:6	Michael Santoro	(202) 622-3110
		CC:DOM:FS:P&SI	Roberta F. Mann	(202) 622-7860
127	Educational Assistance Programs	CC:EBEO:Br5(T/FS)	Monice Rosenbaum	(202) 622-6070
128 (Repealed)	Interest on Certain Savings Certificates	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
129	Dependent Care Assistance Programs	CC:EBEO:Br5(T/FS)	Monice Rosenbaum	(202) 622-6070
130	Certain Personal Injury Liability Assignments	CC:DOM:IT&A:2	George Kelley	(202) 622-4920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
131	Certain Foster Care Payments	CC:DOM:IT&A:1	Vicki Driscoll	(202) 622-4910
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Grace K. Matuszeski	(202) 622-7920
132	Certain Fringe Benefits	CC:EBEO:Br2(T/FS)	David N. Pardys	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Janine Cook	(202) 622-6040
133	Interest on Certain Loans Used to Acquire Employer Securities	CC:EBEO:Br5(T/FS)	John Ricotta	(202) 622-6070

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134	Certain Military Benefits	CC:EBEO:Br2(T/FS)	Jim Eggeman	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Jean Casey	(202) 622-6040
135	Income From U. S. Savings Bonds Used To Pay Higher Education Tuition and Fees	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Grace K. Matuszeski	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
136	Energy Conservation Subsidiaries Provided By Public Utilities	CC:DOM:I&TA:4	Rudolf M. Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
137	Adoption Assistance Program	CC:EBEO:Br6	Sharon Cohen	(202) 622-6080
			Catherine Fuller	(202) 622-6080
141	Private Activity Bonds	CC:DOM:FI&P:5	Timothy Jones	(202) 622-3980
		CC:DOM:FS:FI&P	Sunita Lough	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha A. Sabin	(202) 622-7870
142	Exempt Facility Bond	CC:DOM:FI&P:5	Timothy Jones	(202) 622-3980
		CC:DOM:FS:FI&P	Sunita Lough	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha A. Sabin	(202) 622-7870
	Sewage Facilities, Solid Waste Disposal Facilities, Facilities for Local Furnishing of Electric Energy or Gas, Local District Heating or Cooling Facilities, and Qualified Hazardous Waste Facilities	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
143	Mortgage Revenue Bonds	CC:DOM:FI&P:5	Timothy Jones	(202) 622-3980
		CC:DOM:FS:FI&P	Sunita Lough	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha A. Sabin	(202) 622-7870
144	Qualified Small Issue Bonds, Student Loan Bonds, Redevelopment Bonds	CC:DOM:FI&P:5	Timothy Jones	(202) 622-3980
		CC:DOM:FS:FI&P	Sunita Lough	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha A. Sabin	(202) 622-7870
145	Qualified 501(c)(3) Bonds	CC:DOM:FI&P:5	Timothy Jones	(202) 622-3980
		CC:DOM:FS:FI&P	Sunita Lough	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha A. Sabin	(202) 622-7870
146	Volume Cap - Private Activity Bonds	CC:DOM:FI&P:5	Timothy Jones	(202) 622-3980
		CC:DOM:FS:FI&P	Sunita Lough	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha A. Sabin	(202) 622-7870
147	Other Requirements - Private Activity Bonds	CC:DOM:FI&P:5	Timothy Jones	(202) 622-3980
		CC:DOM:FS:FI&P	Sunita Lough	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha A. Sabin	(202) 622-7870
148	Arbitrage	CC:DOM:FI&P:5	Timothy Jones	(202) 622-3980
		CC:DOM:FS:FI&P	Sunita Lough	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha A. Sabin	(202) 622-7870
149	Bond Must Be Registered To Be Tax Exempt	CC:DOM:FI&P:5	Timothy Jones	(202) 622-3980
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Sunita Lough	(202) 622-7870
			Marsha A. Sabin	(202) 622-7870
150	Definitions and Special Rules	CC:DOM:FI&P:5	Timothy Jones	(202) 622-3980
		CC:DOM:FS:FI&P	Sunita Lough	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha A. Sabin	(202) 622-7870
151	Allowance of Deductions for Personal Exemptions	CC:DOM:IT&A:1	John McGreevy	(202) 622-4910
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Mike A. Nixon	(202) 622-7920
152	Dependent Defined	CC:DOM:IT&A:1	John McGreevy	(202) 622-4960
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Mike A. Nixon	(202) 622-7920

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161	Allowance of Deductions	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
162	Trade or Business Expenses	CC:DOM:IT&A:5	Merrill Feldstein	(202) 622-4950
		CC:DOM:FS:IT&A	Patricia A. Manasevit	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
	Lobbying Expenses	CC:DOM:IT&A:2	George Baker	(202) 622-4920
	Travel & Transportation Expenses	CC:DOM:IT&A:2	Channing Horton	(202) 622-4920
		CC:DOM:IT&A:2	Donna Crisalli	(202) 622-4920
		CC:DOM:FS:IT&A	Mike Nixon	(202) 622-7920
	Reasonable Compensation Determinations	Appeals	Hot Line	(202) 401-4154
162(k)	Stock Redemption Expenses	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:I	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:3	John Geracimos	(202) 622-7790
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
162(l)	Health Insurance Costs of Self-Employed Individuals	CC:EBEO:Br4(T/FS)	Karin Loverud	(202) 622-6060
162(m)	Disallowance of deduction for Certain Employee Remuneration in Excess of $1,000,000	CC:EBEO:Br4(T/FS)	Robert Misner	(202) 622-6060
		CC:EBEO:Br4(T/FS)	Charles Deliee	(202) 622-6060
162(n)	Special Rule for Certain Group Health Plans	CC:EBEO:Br.4(T/FS)	Russell Weinheimer	(202) 622-6060
163	Interest	CC:DOM:IT&A:5	John Fischer	(202) 622-4950
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Grace K. Matuszeski	(202) 622-7920
163(e)	Original Issue Discount	CC:DOM:FI&P:2	Jeffrey Maddrey	(202) 622-3940
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
163(e)(3)	Special Rule for Original Issue Discount on Obligation Held by Related Foreign Person	CC:INTL	Christine Halphen	(202) 622-3810
		CC:INTL	Carl Cooper	(202) 622-3840
163(f)	Denial of Deduction for Interest on Certain Obligations Not in Registered Form	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
163(f)(2)(B)	Denial of Deduction for Interest on Certain Obligations Not in Registered Form - Not Included	CC:INTL	Carl Cooper	(202) 622-3840
163(h)	Home Mortgage Interest	CC:DOM:IT&A:5	John Fischer	(202) 622-4950
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
163(j)	Earnings Stripping	CC:INTL	Jeffrey Dorfman	(202) 622-3870
		CC:INTL	Jacob Feldman	(202) 622-3870
		CC:INTL	Jeffrey Vinnik	(202) 622-3880
164	Taxes	CC:DOM:IT&A:5	John Moriarty	(202) 622-4950
		CC:DOM:FS:IT&A	Mike A. Nixon.	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
165	Losses	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
		CC:DOM:FS:IT&A	Grace K. Matuszeskit	(202) 622-7920

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	Timber, Trees, or Mineral Property Abandonment	CC:DOM:P&SI:6 CC:DOM:P&SI:7 CC:DOM:FS:P&SI	Charles B. Ramsey Roger Baker Roberta F. Mann	(202) 622-3110 (202) 622-3120 (202) 622-7840
165(i)	Factual Determinations	Appeals	Hot Line	(202) 401-4154
165(l)	Treatment of Certain Losses in Insolvent Financial Institutions	CC:DOM:FS:FI&P CC:DOM:FI&P	Santina M. Jannotta Steve Glickstein	(202) 622-7870 (202) 622-3900
166	Bad Debts	CC:DOM:IT&A:6 CC:DOM:FS:IT&A CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Bill Jackson Warren M. Joseph Willie E. Armstrong, Jr. Grace K. Matuszeski	(202) 622-4960 (202) 622-7900 (202) 622-7920 (202) 622-7920
	Method Changes	CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010
167	Depreciation	CC:DOM:P&SI:6 CC:DOM:FS:P&SI CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Charles B. Ramsey John D. MacEachen Howard A. Wiener Deborah Y. Clark	(202) 622-3110 (202) 622-7850 (202) 622-7860 (202) 622-7830
	Equitable Ownership and Financing Arrangements	CC:DOM:P&SI:5 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Susan Reaman James C. Gibbons Deborah Y. Clark	(202) 622-3040 (202) 622-7840 (202) 622-7830
	Amortization of Intangibles	CC:DOM:P&SI:6 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Charles B. Ramsey Guy A. Bracuti Melissa C. Liquerman	(202) 622-3110 (202) 622-7860 (202) 622-7860
	Placed in Service	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
167(a)	Class Lives	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Deborah Y. Clark Howard A. Wiener	(202) 622-7830 (202) 622-7860
167(e)	Certain Term Interests Not Depreciable	CC:DOM:FI&P:2	Jeffrey Maddrey	(202) 622-4443
168	Accelerated Cost Recovery System	CC:DOM:P&SI:6 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Charles B. Ramsey Deborah Y. Clark Howard A. Wiener	(202) 622-3110 (202) 622-7830 (202) 622-7860
168(d)(2)A (Repealed)	Mass Asset Accounts	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
168(d)(4)	Mid-Quarter and Half-Year Conventions	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
168(e)(4)	Certain Transactions in Property Placed in Service Before 1981	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Howard A. Wiener William D. Hussey	(202) 622-7860 (202) 622-7850
168(f)(5)	Certain Property Placed in Service in Churning Transactions	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman Deborah Y. Clark	(202) 622-3040 (202) 622-7830
168(f)(7) (Repealed)	Special Rule for Acquisitions and Dispositions in Recognition Transactions	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman Deborah Y. Clark	(202) 622-3040 (202) 622-7830
168(f)(8) (Repealed)	Special Rule for Leases	CC:DOM:P&SI:5 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Susan Reaman David C. Fegan William D. Hussey	(202) 622-3040 (202) 622-7860 (202) 622-7850
168(f)(10) (Repealed)	Transferee Bound by Transferor's Period and Method in Certain Cases	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman Deborah Y. Clark	(202) 622-3040 (202) 622-7830
168(f)(14) (Repealed)	Motor Vehicle Operating Leases	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman Deborah Y. Clark	(202) 622-3040 (202) 622-7830
168(h)	Tax Exempt Use Property	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
168(i)(3)	Lease Terms	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
168(i)(4)	General Asset Accounts	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110

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168(i)(9)	Normalization	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
168(j)	Property on Indian Reservations	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
169	Amortization of Pollution Control Facilities	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
170	Charitable, Etc., Contributions and Gifts	CC:DOM:IT&A:3	Peter Cohn	(202) 622-4930
		CC:DOM:IT&A:3	Jeff Fox	(202) 623-4930
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
	Determination of Fair Market Value	Appeals	Hot Line	(202) 401-4154
		C:AP:AS	Karen Carolan	(202) 401-4128
170(b)(1)(A)	Public Charity Status (Except (v))	CC:EBEO:Br5(T/FS)	Paul Accettura	(202) 622-6070
		CC:EBEO:Br6(T/FS)	Ronald Weinstock	(202) 622-4290
		CC:EBEO:Br8(FS)	V. Moore	(202) 622-4290
170(b)(1)(A)(v)	Governmental Unit	CC:DOM:IT&A:3	Peter Cohn	(202) 622-4930
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7910
171	Amortizable Bond Premium	CC:DOM:FI&P:1	Alan Munro	(202) 622-3491
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	
172	Net Operating Loss Deduction	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7920
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
	In Bankruptcy Cases	CC:DOM:IT&A:3	Christie Jacobs	(202) 622-4930
173	Circulation Expenditures	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7840
		CC:DOM:FS:P&SI	Guy A. Bracuti	(202) 622-7860
174	Research and Experimental Expenditures (Other than Change of Accounting Method)	CC:DOM:P&SI:7	Lisa J. Shuman	(202) 622-3120
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7840
		CC:DOM:P&SI:7	Robert Hanson	(202) 622-3120
	Accounting Method Changes	CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010
175	Soil and Water Conservation Expenditures	CC:DOM:IT&A:5	Peter Baumgarten	(202) 622-4950
		CC:DOM:P&SI:7	Mike Santoro	(202) 622-3120
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7840
176	Payments with Respect to Employees of Certain Foreign Corporations	CC:DOM:IT&A:5	Christine Moore	(202) 622-4950
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
177 (Repealed)	Trademark and Trade Name Expenditures	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7840
178	Amortization of Cost of Acquiring a Lease	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
179	Election to Expense Certain Depreciable Business Assets	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
179A	Deductions for Clean Fueld Vehicles and Certain Refueling Property	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
180	Expenditures by Farmers for Fertilizer	CC:DOM:P&SI:7	Michael Santoro	(202) 622-3120
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7840
		CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840

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183	Activities not Engaged in for Profit	CC:DOM:IT&A:1 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Ray Bailey Maxine Woo Grace K. Matuszeski	(202) 622-4910 (202) 622-7920 (202) 622-7920
184 (Repealed)	Amortization of Certain Railroad Rolling Stock	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey Leslie H. Finlow	(202) 622-3110 (202) 622-7840
185 (Repealed)	Amortization of Railroad Grading and Tunnel Bores	CC:DOM:P&SI:6 CC:DOM:FS:P&SI CC:DOM:P&SI:7	Charles B. Ramsey William D. Hussey Robert Hanson	(202) 622-3110 (202) 622-7850 (202) 622-3120
186	Recovery of Damages for Antitrust Violations	CC:DOM:P&SI:7 CC:DOM:FS:P&SI	Christine Ellison Scott Hargis	(202) 622-3120 (202) 622-7860
188 (Repealed)	Amortization of Certain Expenditures for Child Care Facilities	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
189 (Repealed)	Amortization of Real Property Construction Period Interest and Taxes	CC:DOM:P&SI:6 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey Deborah Y. Clark	(202) 622-3110 (202) 622-7850 (202) 622-7850
190	Expenditures to Remove Architectural and Transportation Barriers to the Handicapped and Elderly	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
191 (Repealed)	Amortization of Certain Rehabilitation Expenditures for Certified Historic Structures	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
192	Contributions to Black Lung Disability Trust	E:EP CC:EBEO:Br4(T/FS)	Staff Contact Janet Laufer	(202) 622-6074 (202) 622-6060
193	Tertiary Injectants	CC:DOM:P&SI:7	Brenda Stewart	(202) 622-3120
194	Amortization of Reforestation Expenditures	CC:DOM:P&SI:6 E:EO:R:2-5 CC:DOM:FS:P&SI	Charles B. Ramsey Joseph Luperini Leslie H. Finlow	(202) 622-3110 (202) 622-7561 (202) 622-7840
194A	Contributions to Employer Liability Trusts	CC:EBEO:Br7(FS)	Branch Contact	(202) 622-6090
195	Start-up Expenditures	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman Leslie H. Finlow	(202) 622-3040 (202) 622-7840
196	Deduction for Certain Unused Business Credits	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
197	Amortization of Intangibles	CC:DOM:P&SI:6 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Charles B. Ramsey Guy A. Bracuti Melissa C. Liquerman	(202) 622-3110 (202) 622-7860 (202) 622-7860
211	Allowance of Deductions (Computation of Taxable Income)	CC:DOM:IT&A:2 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Robert Berkovsky Daniel A. Cassano John L. Trevey, Jr.	(202) 622-4920 (202) 622-7920 (202) 622-7920
212	Expenses for Production of Income	CC:DOM:IT&A:2 CC:DOM:FS:IT&A CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Robert Berkovsky Daniel A. Cassano John L. Trevey, Jr. Patricia A. Manasevit	(202) 622-4920 (202) 622-7920 (202) 622-7920 (202) 622-7920
213	Medical, Dental, etc., Expenses	CC:DOM:IT&A:2 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Katherine Kiss Daniel A. Cassano John L. Trevey, Jr.	(202) 622-4920 (202) 622-7920 (202) 622-7920
215	Alimony, etc., Payments	CC:DOM:IT&A:6 CC:DOM:FS:IT&A CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Bill Jackson Daniel A. Cassano Keith A. Aqui John L. Trevey, Jr.	(202) 622-4960 (202) 622-7920 (202) 622-7900 (202) 622-7920
216	Deduction of Taxes, Interest, and Business Depreciation by Cooperative Housing Corporation Tenant-Stockholder	CC:DOM:P&SI:7 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Mary Berman David C. Fegan William D. Hussey	(202) 622-3120 (202) 622-7860 (202) 622-7850

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217	Moving Expenses	CC:DOM:IT&A:2 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Marilyn Brookens Daniel A. Cassano John L. Trevey, Jr.	(202) 622-4920 (202) 622-7920 (202) 622-7920
219	Retirement Savings (Individual Retirement Accounts)	E:EP CC:EBEO:Br7(FS)	Staff Contact Amy Speetjens	(202) 622-6074
220	Medical Savings Accounts	CC:EBEO:Br6	Felix Zech	(202) 622-6090
220	Jury Duty Pay Remitted to an Individual's Employer Allowed as a Deduction in Computing Gross Income	CC:DOM:IT&A:2 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Robert Berkovsky Daniel A. Cassano John L. Trevey, Jr.	(202) 622-4920 (202) 622-7920 (202) 622-7920
241	Allowance of Special Deductions	CC:DOM:IT&A:2 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Robert Berkovsky Daniel A. Cassano Michael A. Nixon	(202) 622-4920 (202) 622-7920 (202) 622-7920
243	Dividends Received by Corporations	CC:DOM:FI&P:2 CC:DOM:FI&P:1 CC:DOM:FI&P:3 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	William Coppersmith Alan B. Munro Alice Bennett Roger E. Wade Elizabeth A. Handler	(202) 622-3930 (202) 622-3920 (202) 622-3950 (202) 622-7870 (202) 622-7870
243(c)	Special Rules for Certain Distributions (Banks)	CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
243(d)	Dividends Received by Corporations - Banks, RIC's & REIT's	CC:DOM:FI&P:2 CC:DOM:FI&P:1 CC:DOM:FI&P:3 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	William Coppersmith Alan B. Munro Alice Bennett Roger E. Wade Elizabeth A. Handler	(202) 622-3930 (202) 622-3920 (202) 622-3950 (202) 622-7870 (202) 622-7870
245	Dividends Received from Certain Foreign Corporations	CC:INTL	Kenneth Allison	(202) 622-3860
246	Rules Applying to Deductions for Dividends Received	CC:DOM:FI&P:2 CC:DOM:FI&P:1 CC:DOM:FI&P:3 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	William Coppersmith Alan B. Munro Alice Bennett Roger E. Wade Elizabeth A. Handler	(202) 622-3930 (202) 622-3920 (202) 622-3950 (202) 622-7870 (202) 622-7870
246A	Dividends Received Deduction Reduced Where Portfolio Stock is Debt Financed	CC:DOM:FI&P:2 CC:DOM:FI&P:1 CC:DOM:FI&P:3 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	William Coppersmith Alan B. Munro Alice Bennett Roger E. Wade Elizabeth A. Handler	(202) 622-3930 (202) 622-3920 (202) 622-3950 (202) 622-7870 (202) 622-7870
247	Dividends Paid on Certain Preferred Stock of Public Utilities	CC:DOM:IT&A:2 CC:DOM:FS:IT&A	Robert Berkovsky Joyce A. Albro	(202) 622-4920 (202) 622-7920
248	Organizational Expenditures	CC:DOM:IT&A:5 CC:DOM:FS:IT&A	John Moriarty Michael A. Nixon	(202) 622-4950 (202) 622-7920
249	Limitation on Deduction of Bond Premium on Repurchase	CC:DOM:FI&P:3 CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Alice Bennett Alan B. Munro Bill Coppersmith Roger E. Wade Elizabeth A. Handler	(202) 622-3950 (202) 622-3920 (202) 622-3930 (202) 622-7870 (202) 622-7870
250 (Repealed)	Certain Payments to the National Railroad Passenger Corporation	CC:DOM:P&SI:6 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey Andrea S. Tucker	(202) 622-3110 (202) 622-7850 (202) 622-7860
261	General Rule for Disallowance of Deductions	CC:DOM:IT&A:2 CC:DOM:FS:IT&A	Robert Berkovsky Daniel A. Cassano	(202) 622-4920 (202) 622-7920
262	Personal, Living, and Family Expense	CC:DOM:IT&A:2 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Robert Berkovsky Daniel A. Cassano Warren M. Joseph	(202) 622-4920 (202) 622-7920 (202) 622-7900

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263	Capital Expenditures	CC:DOM:IT&A:5	Merriel Beldstein	(202) 622-4950
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Tom Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
		CC:DOM:FS:IT&A	Keith Aqui	(202) 622-7900
		CC:DOM:FS:IT&A	Patricia Manasevit	(202) 622-7920
	Method Changes	CC:DOM:IT&A:I1	Stan Seemann	(202) 622-5020
263(c)	Intangible Drilling & Development Costs (Oil & Gas Wells and Geothermal Wells)	CC:DOM:P&SI:7	Roger Baker	(202) 622-3120
		CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
263(g)	Interest & Carrying Cost in the Case of Straddles	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
263(h)	Payments in Lieu of Dividends in Connection With Short Sales	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
263(i)	Special Rules for Intangible Drilling and Development Costs Outside the United States	CC:DOM:P&SI:7	Roger Baker	(202) 622-3120
		CC:INTL	Elizabeth Beck	(202) 622-3840
		CC:DOM:FS:P&SI	Noah Baer	(202) 622-7860
		CC:DOM:FS:P&SI	Patrick Putzi	(202) 622-7850
263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses	CC:DOM:IT&A:7	Don Barnes	(202) 622-4970
		CC:DOM:IT&A:7	Jeff Mitchell	(202) 622-4970
		CC:DOM:IT&A:7	Jan Skelton	(202) 622-4970
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Duke Osborne	(202) 622-7900
263A(f)	Method Changes	CC:DOM:IT&A:7	Jim Martin	(202) 622-4970
		CC:DOM:IT&A:7	Patty Ward	(202) 622-4970
263A(f)	Interest Capitalization Rules	CC:DOM:IT&A:7	Stan Michaels	(202) 622-4970
		CC:DOM:IT&A:7	Jan Skelton	(202) 622-4970
		CC:DOM:IT&A:7	Eric Pleet	(2020 622-4970
		CC:DOM:FS:IT&A	Duke Osborne	(202) 622-7900
264	Certain Amounts Paid in Connection with Insurance Contracts	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
265(a)(1)&(a)(2)	Expenses and Interest Relating to Tax-Exempt Income	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
		CC:DOM:FS:IT&A	Mike A. Nixon	(202) 622-7920
265(a)(3)	Certain Regulated Investment Companies	CC:DOM:FI&P:3	Marshall Feiring	(202) 622-3960
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
265(a)(4)	Interest Related to Exempt-Interest Dividends	CC:DOM:FS:FI&P	Marsha Keyes	(202) 622-7870
265(a)(6)	Parsonage and Military Housing Allowances	CC:DOM:IT&A:2	Channing Horton	(202) 622-4920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
265(b)	Expenses of Financial Institutions	CC:DOM:FI&P:5	Timothy Jones	(202) 622-3980
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
266	Carrying Charges	CC:DOM:IT&A:5	Barry Freiman	(202) 622-4950
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920

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267	Losses, Expenses, and Interest with Respect to Transactions Between Related Taxpayers	CC:DOM:IT&A:6 CC:DOM:FS:IT&A	Bill Jackson Michael A. Nixon	(202) 622-4960 (202) 622-7920
	Method Changes	CC:DOM:IT&A:9	David Darick	(202) 622-4990
267(a)(3)	Payments to Foreign Persons	CC:INTL CC:INTL CC:INTL	Lisa Sams Jeffrey Vinnik Seth Goldstein	(202) 622-3840 (202) 622-3840 (202) 622-3850
267(f)	Special Rules Applicable to Controlled Groups	CC:DOM:CORP:2 CC:DOM:IT&A:6 CC:DOM:FS:CORP CC:DOM:FS:IT&A	Edward Cohen Bill Jackson Grid R. Glyer Michael A. Nixon	(202) 622-7760 (202) 622-4960 (202) 622-7930 (202) 622-7920
268	Sale of Land with Unharvested Crop	CC:DOM:IT&A:5 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Peter Baumgarten Keith A. Aqui Daniel A. Cassano	(202) 622-4950 (202) 622-7900 (202) 622-7920
269	Acquisition Made to Evade or Avoid Income Tax	CC:DOM:CORP:2 CC:DOM:CORP:1 CC:DOM:CORP:4 CC:DOM:CORP:5 CC:DOM:FS:CORP	Edward Cohen Nelson F. Crouch Vicki Hyche David P. Madden Gerald B. Fleming	(202) 622-7760 (202) 622-7740 (202) 622-7520 (202) 622-7540 (202) 622-7930
269A	Personal Service Corporations Formed or Availed of to Avoid or Evade Income Tax	CC:DOM:CORP:2 CC:DOM:CORP:1 CC:DOM:CORP:4 CC:DOM:FS:CORP	Edward Cohen Nelson F. Crouch Vicki Hyche Gerald B. Fleming	(202) 622-7760 (202) 622-7740 (202) 622-7520 (202) 622-7930
269B	Stapled Entities	CC:INTL CC:DOM:FI&P:I CC:DOM:FS:FI&P	Patricia Bray Alan B. Munro Roger E. Wade	(202) 622-3840 (202) 622-3920 (202) 622-7870
271	Debts Owed by Political Parties, Etc.	CC:DOM:IT&A:3 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Karin Gross Keith A. Aqui Daniel A. Cassano	(202) 622-4930 (202) 622-7900 (202) 622-7920
272	Disposal of Coal or Domestic Iron Ore	CC:DOM:FS:P&SI CC:DOM:FS:P&SI CC:DOM:P&SI:7	Melissa C. Liquerman Howard A. Wiener Roger Baker	(202) 622-7860 (202) 622-7860 (202) 622-3120
273	Holders of Life or Terminable Interest	CC:DOM:FI&P:3 CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Alice Bennett Alan B. Munro Bill Coppersmith Roger E. Wade Elizabeth A. Handler	(202) 622-3950 (202) 622-3920 (202) 622-3930 (202) 622-7870 (202) 622-7870
274	Disallowance of Certain Entertainment, Etc., Expenses	CC:DOM:IT&A:2 CC:DOM:FS:IT&A CC:DOM:FS:IT&A CC:DOM:FS:IT&A CC:DOM:FS:IT&A	John Sapienza Warren M. Joseph Carol P. Nachman John L. Trevey, Jr. Mike Nixon	(202) 622-4920 (202) 622-7900 (202) 622-7900 (202) 622-7920 (202) 622-7920
274(i)	Qualified Nonpersonal Use Vehicle	CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS)	David N. Pardys Janine Cook	(202) 622-6040 (202) 622-6040
274(j)	Employee Achievement Awards	CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS)	Neil D. Shepherd Janine Cook	(202) 622-6040 (202) 622-6040
275	Certain Taxes	CC:DOM:IT&A:5 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	George Wright Willie E. Armstrong, Jr. Thomas D. Moffitt	(202) 622-4950 (202) 622-7920 (202) 622-7900
276	Certain Indirect Contributions to Political Parties (Deductions)	CC:DOM:IT&A:3 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Karin Gross Keith A. Aqui Daniel A. Cassano	(202) 622-4930 (202) 622-7900 (202) 622-7920
277	Deductions Incurred by Certain Membership Organizations in Transactions with Members	CC:EBEO:Br.6 CC:EBEO:Br66(FS)	Branch Contact Ronald Weinstock	(202) 622-6010 (202) 622-4290

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	Deductions Incurred by Cooperative Housing Corporations	CC:DOM:P&SI:7 CC:DOM:FS:P&SI	Robert Hanson David C. Fegan	(202) 622-3120 (202) 622-7860
	Deductions Incurred by Subchapter T Organizations	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Deane Burke David C. Fegan	(202) 622-3080 (202) 622-7860
279	Interest on Indebtedness Incurred by Corporation to Acquire Stock or Assets of Another Corporation	CC:DOM:CORP:2 CC:DOM:CORP:I CC:DOM:CORP:4 CC:DOM:CORP:5 CC:DOM:FS:CORP	Edward Cohen Nelson F. Crouch Vicki Hyche David P. Madden Ken C. Casey	(202) 622-7760 (202) 622-7740 (202) 622-7520 (202) 622-7540 (202) 622-7930
280 (Repealed)	Certain Expenditures Incurred in Production of Films, Books, Records, or Similar Property	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman David C. Fegan	(202) 622-3040 (202) 622-7860
280A	Disallowance of Certain Expenses in Connection with Business Use of Home, Rental of Vacation Homes, Etc.	CC:DOM:IT&A:2 CC:DOM:FS:IT&A CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Marilyn Brookens Michael A. Nixon Duke Osborne John L. Trevey, Jr.	(202) 622-4920 (202) 622-7920 (202) 622-7900 (202) 622-7920
280B	Demolition of Structures	CC:DOM:P&SI:6 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey Deborah Y. Clark	(202) 622-3110 (202) 622-7850 (202) 622-7830
280C	Certain Expenses for which Credits are Allowable	CC:DOM:P&SI:5 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Susan Reaman David C. Fegan William D. Hussey	(202) 622-3040 (202) 622-7860 (202) 622-7850
280D (Repealed)	Portion of Chapter 45 Taxes for Which Credit or Refund is Allowable under Section 6429	CC:DOM:P&SI:8 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Jeffrey Nelson David C. Fegan William D. Hussey	(202) 622-3130 (202) 622-7860 (202) 622-7850
280E	Expenditures in Connection With the Illegal Sale of Drugs	CC:DOM:IT&A:2 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Robert Berkovsky Keith A. Aqui John L. Trevey, Jr.	(202) 622-4920 (202) 622-7900 (202) 622-7920
280F	Limitations on Depreciation for Luxury Automobiles: Limitation Where Certain Property Used For Personal Purposes	CC:DOM:P&SI CC:DOM:FS:P&SI	Bernard Harvey William D. Hussey	(202) 622-3110 (202) 622-7850
280G	Golden Parachute Payments	CC:EBEO:Br4(T/FS)	Robert Misner	(202) 622-6060
280G(d)(5)	Treatment of Affiliated Groups	CC:DOM:CORP:2 CC:DOM:FS:CORP	Edward Cohen Grid R. Glyer	(202) 622-7760 (202) 622-7930
280H	Limitation on Certain Amounts Paid to Employee-Owners by Personal Service Corporations	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
281	Terminal Railroad Corporations and Their Shareholders	CC:DOM:P&SI:5 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Susan Reaman William D. Hussey Andrea S. Tucker	(202) 622-3040 (202) 622-7850 (202) 622-7840
291	Special Rules Relating to Corporate Preference Items	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
291(b)	Exploration, Development, and Intangible Drilling Costs	CC:DOM:P&SI:7 CC:DOM:FS:P&SI	Brenda Stewart William A. Heard	(202) 622-3120 (202) 622-7830
301	Distributions of Property	CC:DOM:CORP:I CC:DOM:CORP:3 CC:DOM:CORP:4 CC:DOM:CORP:5 CC:DOM:FS:CORP CC:DOM:FS:CORP CC:DOM:FS:CORP	Nelson Crouch Victor Penico Vicki Hyche David P. Madden Ken C. Casey Grid R. Glyer Alison G. Burns	(202) 622-7740 (202) 622-7780 (202) 622-7520 (202) 622-7540 (202) 622-7930 (202) 622-7930 (202) 622-7930
	Determination of Fair Market Value	Appeals	Hot Line	(202) 401-4154

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302	Distribution in Redemption of Stock	CC:DOM:CORP:1	Nelson Crouch	(202) 622-7740
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
302(b)(4)	Redemption from Noncorporate Shareholder in Partial Liquidation	CC:DOM:CORP:1	Nelson Crouch	(202) 622-7740
		CC:DOM:CORP:5	Daveid Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
303	Distributions in Redemption of Stock to Pay Death Taxes	CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
304	Redemption Through Use of Related Corporations	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:FS:CORP	Mary E. Goode	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
305	Distributions of Stock and Stock Rights	CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
306	Dspositions of Certain Stock	CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
307	Basis of Stock and Stock Rights Acquired in Distributions	CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
	Determination of Fair Market Value	Appeals	Hot Line	(202) 401-4154
311	Taxability of Corporation on Distribution	CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
	Determination of Fair Market Value	Appeals	Hot Line	(202) 401-4154
312	Effect on Earnings and Profits	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Mary E. Goode	(202) 622-7930
312(h)	Allocation in Certain Corporate Separations and Reorganizations	CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
312(n)(7)	Special Rule for Certain Redemptions	CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930

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316	Dividend Defined	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
316(b)(3)	Deficiency Dividend Distributions by a Regulated Investment Co. or Real Estate Investment Trust	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
317	Other Definitions	CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
318	Constructive Ownership of Stock	CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
318(a)(3)(B)	Remote Contingent Interest-Actuarial Computation of Whether Interest is 5% or Less	E:EP	Staff Contact	(202) 622-6074
331	Gain or Loss to Shareholders in Corporate Liquidations	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
332	Complete Liquidations of Subsidiaries	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:FS:CORP	Lorraine B. Gardner	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		Appeals:1		
	Determination of Value		Hot Line	(202) 401-4154
333 (Repealed)	Election as to Recognition of Gain in Certain Liquidations	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
334	Basis of Property Received in Liquidation	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
	Determinations of Fair Market Value	Appeals	Hot Line	(202) 401-4154
336	Gain or Loss Recognized on Property Distributed in Complete Liquidation	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
337	Nonrecognition for Property Distributed to Parent in Complete Liquidation of Subsidiary	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
337 (Pre TRA 1986)	Gain or Loss on Sales or Exchanges in Connection With Certain Liquidations	CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930

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338	Certain Stock Purchases Treated as Asset Acquisitions	CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:INTL	Kenneth Allison	(202) 622-3860
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
338(h)(6) & (16)	Stock Purchases Treated as Asset Purchases	CC:INTL	Kenneth Allison	(202) 622-3860
		CC:INTL	Charles Besecky	(202) 622-3860
341	Collapsible Corporations	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
346	Definition and Special Rule	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
351	Transfer to Corporation Controlled by Transferor	CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:2	Edward Cohen	(202) 622-7780
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David Madden	(202) 622-7780
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
354	Exchanges of Stock and Securities in Certain Reorganizations	CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Mary E. Goode	(202) 622-7930
355	Distribution of Stock and Securities of a Controlled Corporation	CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
356	Receipt of Additional Consideration	CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
357	Assumption of Liability	CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:1	Nelson Crouch	(202) 622-7740
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
358	Basis to Distributees	CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930

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361	Nonrecognition of Gain or Loss to Corporations	CC:DOM:CORP:3	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
		CC:DOM:FS:CORP	Mary E. Goode	(202) 622-7930
362	Basis to Corporations	CC:DOM:CORP:3	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
367(a)	Transfers of Property from the United States	CC:INTL	Charles Saverude	(202) 622-3800
		CC:INTL	Elizabeth Karzon	(202) 622-3860
		CC:INTL	Philip Tretiak	(202) 622-3860
367(b)	Other Transfers	CC:INTL	Irwin Halpern	(202) 622-3850
367(c)	Transactions to be Treated as Exchanges	CC:INTL	Philip Tretiak	(202) 622-3860
367(d)	Special Rules Relating to Transfers of Intangibles	CC:INTL	Philip Tretiak	(202) 622-3860
		CC:INTL	Elizabeth Karzon	(202) 622-3860
		CC:INTL	Charles Saverude	(202) 622-3800
367(e)	Treatment of Distributions Described in Section 355 or Liquidations under Section 332	CC:INTL	Philip Tretiak	(202) 622-3860
		CC:INTL	Leslie Cracraft	(202) 622-3860
368	Definitions Relating to Corporate Reorganizations	CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
368(a)(1)(G)	Bankruptcy Reorganization	CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Kenneth Cohen	(202) 622-7780
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
368(a)(3)	Additional Rules Relating to Title II and Similar Cases	CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
370 (Repealed)	Termination of Part	CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
371 (Repealed)	Reorganization in Certain Receivership and Bankruptcy Proceedings	CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
372 (Repealed)	Basis in Connection with Certain Receivership and Bankruptcy Proceedings	CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
374 (Repealed)	Gain or Loss Not Recognized in Certain Railroad Reorganizations	CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
404A	Deduction for Certain Foreign Deferred Compensation Plans	CC:INTL	Grace Fleeman	(202) 622-3850

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381	Carryovers in Certain Corporate Acquisitions	CC:DOM:CORP:1	Nelson Crouch	(202) 622-7740
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Lorraine E. Fleming	(202) 622-7930
381(b)	Operating Rules	CC:DOM:CORP:1	Nelson Crouch	(202) 622-7740
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
381(c)(1)	Net Operating Loss Carryovers	CC:DOM:CORP:1	Nelson Crouch	(202) 622-7740
		CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
381(c)(2)	Earnings & Profits	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:1	Nelson Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
381(c)(3)	Capital Loss Carryover	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
381(c)(4)	Method of Accounting	CC:DOM:IT&A:7	Grant Gabriel	(202) 622-4970
		CC:DOM:IT&A:7	Cheryl L. Oseekey	(202) 622-4970
	Method Changes	CC:DOM:IT&A:8	Paul Ritenour	(202) 622-4980
		CC:DOM:IT&A:9	David Darick	(202) 622-4990
		CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010
		CC:DOM:IT&A:11	Stan Seeman	(202) 622-5020
	Method of Accounting (Banks)	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Sharon Galm	(202) 622-3920
381(c)(5)	Inventories	CC:DOM:IT&A:7	Grant Gabriel	(202) 622-4970
	Method Changes	CC:DOM:IT&A:11	Stan Seeman	(202) 622-5020
381(c)(6)	Method of Computing Depreciation Allowance	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
381(c)(8)	Installment Method	CC:DOM:IT&A:5	Dick Ennis	(202) 6224950
381(c)(9)	Amortization of Bond Discount or Premium	CC:DOM:FI&P:2	William Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munroe	(202) 622-3920
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
381(c)(10)	Treatment of Certain Mining Development and Exploration	CC:DOM:FS:P&SI	Melissa C. Liquerman	(202) 622-7860
	Expenses of Distributor or Transferor Corporation	CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
381(c)(12)	Recovery of Tax Benefit Items	CC:DOM:IT&A:4	Rudolf M. Planert	(202) 622-4940

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381(c)(14)	Involuntary Conversions Under Section 1033	CC:DOM;IT&A:5	Christina Moore	(202) 622-4950
		CC:DOM:IT&A:5	Barry Freiman	(202) 622-4950
381(c)(14)	Dividend Carryover to Personal Holding Company	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
381(c)(15) (Repealed)	Indebtedness of Certain Personal Holding Companies	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
381(c)(16)	Certain Obligations of Distributor or Transfer Corporation	CC:DOM:IT&A:5	Christina Moore	(202) 622-4950
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
381(c)(17)	Deficiency Dividend of Personal Holding Company	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
381(c)(19)	Charitable Contributions in Excess of Prior Years Limitations	CC:DOM:IT&A:3	Christie Jacobs	(202) 622-4930
381(c)(21)	Pre-1954 Adjustments Resulting from Change in Method of Accounting	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:IT&A:7	Grant Gabriel	(202) 622-4970
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
381(c)(22)	Successor Insurance Company	CC:DOM:FI&P:4	Bill Sullivan	(202) 622-3997
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
381(c)(23)	Deficiency Dividend Deduction	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
381(c)(24) (Repealed)	Method of Computing Recovery Allowance for Recovery Property	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
381(c)(24)	Method of Computing Recovery Allowance for Recovery Property	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
381(c)(25)	Credit Under Section 38	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
381(c)(26)	Credit Under Section 53	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4900
382	Limitation on Net Operating Loss Carry Forwards and Certain Built-in Losses Following Ownership Change	CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
383	Special Limitations on Certain Excess Credits, Etc.	CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
384	Limitation on Use of Preacquisition Losses to Offset Built-in Gains	CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930

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385	Treatment of Certain Interests in Corporations as Stock or Indebtedness	CC:DOM:FS:CORP CC:DOM:FS:CORP	Lorraine E. Gardner Mary E. Goode	(202) 622-7930 (202) 622-7930
385	New Financial Products	CC:DOM:FI&P:2 CC:DOM:FI&P:1 CC:DOM:FI&P:3 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Bill Coppersmith Alan B. Munro William Blanchard Roger E. Wade Elizabeth A. Handler	(202) 622-3930 (202) 622-3920 (202) 622-3950 (202) 622-7870 (202) 622-7870
386 (Repealed)	Transfers of Partnership and Trust Interests by Corporations	CC:DOM:CORP:5 CC:DOM:FS:CORP	David P. Madden Gerald B. Fleming	(202) 622-7540 (202) 622-7930
401-420	Pension, Profit-Sharing, Stock Bonus Plans, etc. * For general information and questions regarding rulings, call the E:EP Hotline (1:30 - 4:00pm, Monday - Thursday).	E:EP CC:EBEO:Br7(FS) CC:EBEO:Br7(FS) CC:EBEO:Br7(FS) CC:EBEO:Br7(FS) CC:EBEO:Br7(FS)	* Hotline Calder Robertson Amy Speetjens Don Parkinson Lisa Tavares Christine Keller	(202) 622-6074 (202) 622-6090 (202) 622-6090 (202) 622-6090 (202) 622-6090 (202) 622-6090
401(l)	Permitted Disparity	CC:EBEO:Br1	Patricia McDermott	(202) 622-6030
401(a)(4)	Discrimination in Contributions or Benefits	CC:EBEO:Br1	Patricia McDermott	(202) 622-6030
401(a)(9)	Required Distributions	CC:EBEO:Br1	Cheryl Press	(202) 622-6030
401(a)(17)	Maximum Compensation	CC:EBEO:Br1	Marjorie Hoffman	(202) 622-6030
401(a)(26)	Minimum Participation	CC:EBEO:Br6(T/FS)	Dave Munroe	(202) 622-6080
401(a)(28)	ESOP Diversification, etc.	CC:EBEO:Br5(T/FS)	John Ricotta	(202) 622-6080
402	Distributions/Rollovers	CC:EBEO:Br1 CC:EBEO:Br7(FS)	Branch Contact Amy Speetjens	(202) 622-6030 (202) 622-6090
402(b)	Taxability of Beneficiary of Nonexempt Trust	CC:EBEO:Br1	Linda Marshall	(202) 622-6030
403(c)	Taxability of Beneficiary Under Non-Qualified Annuities or under Annuities Purchased by Exempt Organizations	CC:EBEO:Br1 CC:EBEO:Br7(FS)	Catherine Fernandez Amy Spectjens	(202) 622-6030 (202) 622-6090
404A	Foreign Deferred Compensation Plans	CC:EBEO:Br6(T/FS) CC:EBEO:Br7(FS)	Robin Ehrenberg Calder Robinson	(202) 622-6080 (202) 622-6090
404(k)	ESOP Deductions	CC:EBEO:Br5(T/FS)	John Ricotta	(202) 622-6080
410(b)	Coverage	CC:EBEO:Br1	Patricia McDermott	(202) 622-6030
412	Funding	CC:EBEO:Br4(T/FS) CC:EBEO:Br7(FS)	Janet Laufer Branch Contact	(202) 622-6060 (202) 622-6090
414 (m), (n), (o)	Affiliated Service Groups Leased Employees	CC:EBEO:Br6(T/FS)	Robin Ehrenberg	(202) 622-6080
414(q)	Highly Compensated Employees	CC:EBEO:Br1	Patricia McDermott	(202) 622-6030
414(r)	Line of Business	CC:EBEO:Br1	Patricia McDermott	(202) 622-6030
414(s)	Compensation	CC:EBEO:Br1	Marjorie Hoffman	(202) 622-6030
417(e)(3)	Present Value of Plan Distributions	CC:EBEO:Br1	Linda Marshell	(202) 622-6030
419	Welfare Benefit Funds	CC:EBEO:Br4(T/FS) CC:EBEO:Br7(FS)	Janet Laufer Jim Eggeman	(202) 622-6060 (202) 622-6090
420	Transfers of Excess Pension Assets to Retiree Health Accounts	CC:EBEO:Br4(T/FS)	Janet Laufer	(202) 622-6060

For regulations on topics not listed above, please call (202) 622-6000 for further information.

* * * * * *

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421	General Rules (Certain Stock Options)	CC:EBEO:Br4(T/FS)	Norm Paul	(202) 622-6060
	Determination of Fair Market Value	Appeals	Hot Line	(202) 401-4154
422	Incentive Stock Options	CC:EBEO:Br4(T/FS)	Norm Paul	(202) 622-6060
423	Employee Stock Purchase Plans	CC:EBEO:Br4(T/FS)	Norm Paul	(202) 622-6060
424	Definitions and Special Rules	CC:EBEO:Br4(T/FS)	Norm Paul	(202) 622-6060
441	Period for Computation of Taxable Income	CC:DOM:IT&A:9	Sandra Cheston	(202) 622-4990
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Duke Osborne	(202) 622-7900
442	Change of Annual Accounting Period	CC:DOM:IT&A:9	Sandra Cheston	(202) 622-4990
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Duke Osborne	(202) 622-7900

Note: For calls regarding Form 1128 (Accounting Periods), please call CC:DOM:IT&A:9 (202) 622-4990.

443	Returns for a Period of Less than 12 Months	CC:DOM:IT&A:9	Sandra Cheston	(202) 622-4990
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Duke Osborne	(202) 622-7900
444	Election of Taxable Year Other Than Required Taxable Year	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Duke Osborne	(202) 622-7900
446	General Rule for Methods of Accounting (Other than 446(e))	CC:DOM;IT&A:7	Cheryl Oseekey	(202) 622-4970
		CC:DOM:IT&A:11	Paul Gibbs	(202) 622-5020
		CC:DOM:FI&P:4	Melissa Luxner	(202) 622-3142
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Duke Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
446	Method of Accounting for Interest	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Jeffrey Maddrey	(202) 622-3940
		CC:DOM:FI&P:3	William E Blanchard	(202) 622-2950
446	Notional Principal Contracts	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	William Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-2950
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
446	Hedging Transactions	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	William Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-2950
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
446(e)	Requirement Respecting Change of Accounting Method (except Depreciation/Depletion)	CC:DOM:IT&A:5	George Wright	(202) 622-4950
		CC:DOM:IT&A:6	Mike Schmit	(202) 622-4960
		CC:DOM:IT&A:7	Cheryl Oseekey	(202) 622-4970
		CC:DOM:IT&A:8	Paul Ritenour	(202) 622-4980
		CC:DOM:IT&A:9	Wendy MacDonald	(202) 622-4990
		CC:DOM:IT&A:10	Chuck Strickland	(202) 622-5010
		CC:DOM:IT&A:11	Stan Seeman	(202) 622-5020
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Duke Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
446(e)	Financial Products and Financial Institutions (including original issue discount, market discount, premium, interest, mark to market accounting, notional principal contracts, stripped bonds and coupons, bad debt reserves, hedging)	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	William Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-2950
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870

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	Depreciation/Depletion	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
	Insurance Companies	CC:DOM:FI&P:4	Gary Geisler	(202) 622-3970
447	Method of Accounting for Corporations Engaged in Farming	CC:DOM:IT&A:5	Peter Baumgarten	(202) 622-4950
		CC:DOM:IT&A:9	Sara Yost	(202) 622-4990
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Duke Osborne	(202) 622-7900
448	Accounting Method Changes	CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010
		CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
	Limitation Use of Cash Method of Accounting	CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Duke Osborne	(202) 622-7900
	Method Changes	CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010
451	General Rule for Taxable Year of Inclusion	CC:DOM:IT&A:5	Kim Koch	(202) 622-4950
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Duke Osborne	(202) 622-7900
	Deferred Compensation Payments	CC:EBEO:Br1	Branch Contact	(202) 622-6030
		CC:EBEO:Br7(FS)	Don Parkinson	(202) 622-6090
		CC:EBEO:Br7(FS)	Amy Speetjens	(202) 622-6090
	Long Term Contracts	CC:DOM:FS:IT&A	Patricia A. Manasevit	(202) 622-7920
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Duke Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	Dan Cassano	(202) 622-7920
	Advance Payments	CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Duke Osborne	(202) 622-7900
	Method Changes	CC:DOM:IT&A:8	Paul Ritenour	(202) 622-4980
		CC:DOM:IT&A:9	David Darick	(202) 622-4990
	Accrual Item Changes	CC:DOM:IT&A:8	Paul Ritenour	(202) 622-4980
453-453C	Installment Method	CC:DOM:IT&A:5	Dick Ennis	(202) 622-4950
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Duke Osborne	(202) 622-7900
454	Obligations Issued at Discount	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	William Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
	Series E Savings Bonds	CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Duke Osborne	(202) 622-7900
	Elections	CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010
455	Prepaid Subscription Income (except elections)	CC:DOM:IT&A:7	Cheryl Oseekey	(202) 622-4970
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
	Elections	CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010
456	Prepaid Dues Income of Certain Membership Organizations	CC:DOM:IT&A:7	Grant Gabriel	(202) 622-4970
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
	Elections	CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010

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457	Deferred Compensation Plans with Respect to Service for State and Local Governments	CC:EBEO:Br1 CC:EBEO:Br7	Branch Contact Branch Contac	(202) 622-6030 (202) 622-6030
458	Magazines, Paperbacks, and Records Returned After the Close of the Taxable Year	CC:DOM:IT&A:7 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Grant Gabriel Joyce C. Albro Daniel A. Cassano	(202) 622-4970 (202) 622-7920 (202) 622-7920
	Method Changes	CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010
460	Special Rules for Long-Term Contracts	CC:DOM:IT&A:6 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Leo F. Nolan Patricia A. Manasevit Dan Cassano	(202) 622-4960 (202) 622-7920 (202) 622-7920
	Method Changes	CC:COM:IT&A:10	Charles Strickland	(202) 622-4960
461	General Rule for Taxable Year of Deduction	CC:DOM:IT&A:5 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Christine Moore Joyce C. Albro Duke Osborne	(202) 622-4950 (202) 622-7920 (202) 622-7900
	Method Changes	CC:DOM:IT&A:8 CC:DOM:IT&A:10	Paul Ritenour Charles Strickland	(202) 622-4980 (202) 622-5010
461(h)	Economic Performance	CC:DOM:IT&A:5 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Christina Moore Joyce C. Albro Duke Osborne	(202) 622-4950 (202) 622-7920 (202) 622-7900
	Method Changes	CC:DOM:IT&A:8	Paul Ritenour	(202) 622-4980
464	Limitations on Deduction for Certain Farming	CC:DOM:IT&A:5 CC:DOM:FS:IT&A	Peter Baumgarten Daniel A. Cassano	(202) 622-4950 (202) 622-7920
465	Deductions Limited to Amount at Risk	CC:DOM:P&SI:1 CC:DOM:P&SI:2 CC:DOM:P&SI:3 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Dianna K. Miosi Arthur Ernst William O'Shea James C. Gibbons Leslie H. Finlow	(202) 622-3050 (202) 622-3060 (202) 622-3070 (202) 622-7840 (202) 622-7840
467	Certain Payment for the Use of Property or Services	CC:DOM:IT&A:6 CC:DOM:FS:IT&A	Bill Jackson Grace K. Matuszeski	(202) 622-4960 (202) 622-7920
	Method Changes	CC:DOM:IT&A:9	Wendy MacDonald	(202) 622-4990
468	Special Rules for Mining and Solid Waste	CC:DOM:FS:P&SI CC:DOM:P&SI:7	Melissa C. Liquerman Mary Berman	(202) 622-7860 (202) 622-3120
468A	Special Rules for Nuclear Decommissioning Costs	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Peter Friedman Melissa C. Liquerman	(202) 622-3110 (202) 622-7860
468B	Special Rules for Designated Settlement Funds	CC:DOM:IT&A:1 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Michael Gompertz Joyce C. Albro Duke Osborne	(202) 622-4910 (202) 622-7920 (202) 622-7900
469	Passive Activity Losses and Credits Limited	CC:DOM:P&SI:3 CC:DOM:P&SI:2 CC:DOM:P&SI:1 CC:DOM:FS:P&SI CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Donna Young Arthur Ernst Dianna K. Miosi James C. Gibbons Leslie H. Finlow Deborah Y. Clark	(202) 622-3070 (202) 622-3060 (202) 622-3050 (202) 622-7840 (202) 622-7840 (202) 622-7830
469 (c) (3)	Passive Activity Defined - Working Interests in Oil and Gas	CC:DOM:P&SI:7 CC:DOM:FS:P&SI	Joseph Makurath William A. Heard	(202) 622-3110 (202) 622-7830
471	General Rule for Inventories	CC:DOM:IT&A:7 CC:DOM:IT&A:7 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Grant Gabriel Jeff Mitchell Duke Osborne Thomas D. Moffitt	(202) 622-4970 (202) 622-4970 (202) 622-7900 (202) 622-7900
	Method Changes	CC:DOM:IT&A:11	Stan Seeman	(202) 622-5020
	Dealers in Securities	CC:DOM:FI&P:1 CC:DOM:FS:FI&P	Alan B. Munro Roger E. Wade	(202) 622-3920 (202) 622-7870

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472	Last-In, First-Out Inventories	CC:DOM:IT&A:7	Grant Gabriel	(202) 622-4970
		CC:DOM:IT&A:7	Jeff Mitchell	(202) 622-4970
		CC:DOM:FS:IT&A	Duke Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
	Valuation Questions	Appeals	Hot Line	(202) 401-4154
	Method Changes	CC:DOM:IT&A:11	Stan Seeman	(202) 622-5020
473	Qualified Liquidations of LIFO Inventories	CC:DOM:IT&A:7	Grant E. Gabriel	(202) 622-4970
		CC:DOM:IT&A:7	Jeff Mitchell	(202) 622-4970
		CC:DOM:FS:IT&A	Duke Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
474	Simplified Dollar-Value LIFO Method for Certain Small Businesses	CC:DOM:IT&A:7	Grant E. Gabriel	(202) 622-4970
		CC:DOM:IT&A:7	Jeff Mitchell	(202) 622-4970
		CC:DOM:FS:IT&A	Duke Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
475	Mark to Market Accounting Method for Dealers in Securities	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	William Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-2950
481	Adjustments Required by Changes in Method of Accounting	CC:DOM:IT&A:7	Cheryl Oseekey	(202) 622-4970
		CC:DOM:IT&A:8	Paul Ritenour	(202) 622-4980
		CC:DOM:IT&A:9	Wendy MacDonald	(202) 622-4990
		CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010
		CC:DOM:IT&A:11	Stan Seeman	(202) 622-5020
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Duke Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920

Note: For calls regarding status of Form 3115, Application for Change in Accounting Methods, please call (202) 622-4830.

482	Allocation of Income and Deductions Among Taxpayers	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:INTL	Alexandra Coates	(202) 874-1490
		CC:INTL	Steven Kusher	(202) 622-3880
		CC:INTL	George Sellinger	(202) 874-1490
		CC:INTL	Lisa Sams	(202) 874-1490
		CC:INTL	Cristopher Faiferlick	(202) 622-3810
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
482	Advance Pricing Agreements	CC:INTL	Steven D. Harris	(202) 874-3690
		CC:INTL	Karl L. Kellar	(202) 874-3890
		CC:INTL	Carolyn D. Fanaroff	(202) 874-4160
	Advance Pricing Agreements Financial Products	CC:INTL	Paul Epstein	(202) 622-3870
		CC:INTL	Karl Kellar	(202) 874-3890
		CC:INTL	Thomas Kelly	(202) 874-4160
483	Factual Determinations	Appeals	Hot Line	(202) 401-4154
	Interest on Certain Deferred Payments	CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Jeffrey Maddrey	(202) 622-3940
		CC:DOM:FI&P:3	William Blanchard	(202) 622-3950

* * * * * * * * * * * * * *

Exempt Organizations - General information or questions regarding rulings -- see persons listed below.

Regulations: For questions regarding recently published regulations, please contact the attorney listed in the preamble to the regulations. If you are unable to determine the appropriate attorney, please call (202) 622-6000 for further information.

501-514	Litigation: For questions regarding Litigation	CC:EBEO:Br5	Branch Contact	(202) 622-6070
		CC:EBEO:Br6	Branch Contact	(202) 622-6080
501(c)(1)	Instrumentalities	CP:E:EO:T:1	Joseph O'Malley	(202) 622-7247

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501(c)(2)	Title Holding Company	CP:E:EO:T:3 CP:E:EO:T:3	Edward Karcher Kenneth Earnest	(202) 622-8041 (202) 622-7647
501(c)(3)	Religious, Charitable, and Scientific Organizations (General)	CP:E:EO:R CP:E:EO:P:1	Charles Barrett Thomas Miller	(202) 622-8152 (202) 622-7867
	(a) Schools	CP:E:EO:R	Charles Barrett	(202) 622-8152
	(b) Legislative activities	CP:E:EO:P:1 CP:E:EO:P:1	John Reilly Thomas Miller	(202) 622-7352 (202) 622-7867
	(c) Health Care Organization	CP:E:EO:R CP:E:EO:T:1	Robert Fontenrose Marv Friedlander	(202) 622-7862 (202) 622-8715
	(d) Political Activities	CP:E:EO:R CP:E:EO:T:1	Thomas Miller JOhn Reilly	(202) 622-7867 (202) 622-7352
	(e) Instrumentalities	CP:E:EO	Jay Rotz	(202) 622-8200
501(c)(4)	Social Welfare and Local Associations of Employees	CP:E:EO:T:4 CP:E:EO:T:2	Debra Kawecki David Daume	(202) 622-6858 (202) 622-8029
501(c)(5)	Labor, Agricultural or Horticultural Organizations	CP:E:EO:T:4 CP:E:EO:R	Carter Hull Robert Fontenrose	(202) 622-8031 (202) 622-7862
501(c)(6)	Business Leagues, Chambers of Commerce, Real-Estate Boards, Boards of Trade or Professional Football Leagues	CP:E:EO:T:4	Carter Hull	(202) 622-8031
501(c)(7)	Social Clubs	CP:E:EO:T:2 CP:E:EO:T:2	David Daume Jim Langley	(202) 622-8029 (202) 622-7593
501(c)(8)	Fraternal Beneficiary Societies, Orders, or Associations	CP:E:EO:T:4 CP:E:EO:R	Debra Kawecki Charles Barrett	(202) 622-6858 (202) 622-8152
501(c)(9)	Voluntary Employees' Beneficiary Associations	CP:E:EO:R CP:E:EO:T:4 CP:E:EO:R CP:E:EO CC:EBEO:Br7(FS) CC:EBEO:Br4	Robert Fontenrose Cliff Gannett Robert Kolbe Jay Rotz Amy Speetjens Janet Laufer	(202) 622-7862 (202) 622-7424 (202) 622-7608 (202) 622-8200 (202) 622-6090 (202) 622-6060
501(c)(10)	Domestic Fraternal Societies, Orders, or Associations	CP:E:EO:T:4	Debra Kawecki	(202) 622-6858
501(c)(11)	Teachers' Retirement Fund Associations	CP:E:EO:T:2	Felix Dulle	(202) 622-6486
501(c)(12)	Benevolent Life Insurance Associations	CP:E:EO:T:3 CP:E:EO:T:3	Kenneth Earnest Edward Karcher	(202) 622-7647 (202) 622-8041
501(c)(13)	Cemetery Companies	CP:E:EO:T:5	Richard Downs	(202) 622-7878
501(c)(14)	Credit Unions	CP:E:EO:T:3	Kenneth Earnest	(202) 622-7647
501(c)(15)	Mutual Insurance Companies or Associations	CP:E:EO:T:3 CP:E:EO:T:3	Kenneth Earnest Edward Karcher	(202) 622-7647 (202) 622-8041
501(c)(16)	Crop Financing Organizations	CC:DOM:P&SI	Susan Reaman	(202) 622-3110
501(c)(17)	Supplemental Unemployment Compensation Benefits	CP:E:EO:T:5 CP:E:EO:R	Richard Downs Robert Kolbe	(202) 622-7878 (202) 622-7608
501(c)(18)	Pension Plans Funded Only By Employees Contributions	CP:E:EO:R	Robert Kolbe	(202) 622-7608
501(c)(19)	Veterans' Organization	CP:E:EO:T:2	David Daume	(202) 622-8029
501(c)(20)	Group Legal Services Plan	CP:E:EO:R CP:E:EO:P:1	Robert Kolbe David Flavin	(202) 622-7608 (202) 622-7922
501(c)(21)	Black Lung	CP:E:EO:R	David Jones	(202) 622-8095

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501(c)(22)	Plan Sponsors of Multiemployer Plans	CP:E:EO:T:4	Debra Kawecki	(202) 622-6858
501(c)(25)	Multiple Parent Title-Holding Companies	CP:E:EO:T:3 CP:E:EO:T:3 CP:E:EO:R	Kenneth Earnest Edward Karcher Robert Fontenrose	(202) 622-7647 (202) 622-8041 (202) 622-7862
501(d)	Religious and Apostolic Organizations	CP:E:EO:R	William Brockner	(202) 622-8531
501(e)	Cooperative Hospital Service Organizations	CP:E:EO:R CP:E:EO:T:5 CP:E:EO:T:3	Robert Kolbe Joseph Chasin Edward Karcher	(202) 622-7608 (202) 622-7704 (202) 622-8041
501(f)	Cooperative Service Organizations	CP:E:EO:R	William Brockner	(202) 622-8531
501(g)	Definition of Agricultural	CP:E:EO:T:4 CP:E:EO:R	Carter Hull Charles Barrett	(202) 622-8031 (202) 622-8152
501(h)	Expenditures to Influence Legislation	CP:E:EO:P:1	John Reilly	(202) 622-7352
501(i)	Prohibition of Discrimination By Social Clubs	CP:E:EO:T:2	David Daume	(202) 622-8029
501(j)	Amateur Athletic Organizations	CP:E:EO:T:4	Debbie Cowen	(202) 622-6476
501(k)	Child Care Organizations	CP:E:EO:T:2	David Daume	(202) 622-8029
501(l)	Federal Credit Union Act	CP:E:EO:T:1	Joseph O'Malley	(202) 622-7247
501(m)	Disallowance of Exemption for Organizations Providing Commercial Type Insurance	CP:E:EO:R CP:E:EO:T:5 CP:E:EO:R CC:DOM:FI&P:4 CC:DOM:FI&P:4 CC:DOM:FS:FI&P CC:EBEO:Br5(T/FS)	Robert Kolbe Joseph Chasin Charles Barrett Kay Hossofsky Steve Hooe Nancy S. Vozar Betty Clary	(202) 622-7608 (202) 622-7704 (202) 622-8152 (202) 622-3970 (202) 622-3970 (202) 622-7870 (202) 622-6070
502	Feeder Organizations	CP:E:EO:R	Robert Kolbe	(202) 622-7608
503	Requirements for Exemption	CP:E:EO:R	William Brockner	(202) 622-8531
504	Substantial Lobbying	CP:E:EO:R	William Brockner	(202) 622-8531
505	Additional Requirements for Organizations Described in Section 501(c)	CP:E:EO:T:5	Richard Downs	(202) 622-7878
507	Termination of Private Foundation Status	CP:E:EO:R CP:E:EO:T:3	Robert Fontenrose Robert C. Harper, Jr.	(202) 622-7862 (202) 622-7306
508	Special Rules With Respect to 501(c)(3) Organizations	CP:E:EO:T:3	Robert C. Harper, Jr.	(202) 622-7306
509(a)(2)	Private Foundation Defined	CP:E:EO:R	William Brockner	(202) 622-8531
509(a)(3)	Private Foundation Defined	CP:E:EO:T:5 CP:E:EO:P:1	Joseph Chasin John Reilly	(202) 622-7704 (202) 622-7352
511-513	Unrelated Business Income and Unrelated Trade or Business (except 512(a)(3))	CP:E:EO:R CP:E:EO:R	Charles Barrett William Brockner	(202) 622-8152 (202) 622-8531
512(a)(3)	Voluntary Employees' Beneficiaries Association	CC:EBEO:Br4FS) CC:EBEO:Br7(FS)	Janet Laufer Amy Speetjens	(202) 622-6060 (202) 622-6090
514	Unrelated Debt-Financed Income	CP:E:EO:R CP:E:EO:R	Charles Barrett William Brockner	(202) 622-8152 (202) 622-8531
515	Taxes of Foreign Countries and Possesions of the U.S.	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman David C. Fegan	(202) 622-3040 (202) 622-7840
526	Shipowners' Protection and Indemnity Associations	CC:DOM:P&SI:5 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Susan Reaman William D. Hussey James C. Gibbons	(202) 622-3040 (202) 622-7850 (202) 622-7840

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527	Political Organizations	CP:E:EO:T:2	Jim Langley	(202) 622-7593
		CP:E:EO:P:I	John Reilly	(202) 622-7352
		CP:E:EO:P:I	Judy Kindell	(202) 622-6494
		CC:DOM:IT&A:3	Karin Gross	(202) 622-4930
		CC:EBEO:Br5	Paul Accettura	(202) 622-6070
527(f)	Exempt Organization Which Is Not a Political Organization Must Include Certain Amounts In Gross Income	CC:EBEO:Br5(T/FS)	Paul Accettura	(202) 622-6070
528	Certain Homeowners Associations	CC:DOM:P&SI:7	Lisa Shuman	(202) 622-3120
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
529	Qualified State Tuition Program	CC:EBEO:Br5	Monice Rosenbaum	(202) 622-6070
530 (non code)	Section 530 of the Revenue Act of 1978	CC:EBEO:Br2	Al Kelley	(202) 622-6040
			Linda Alsalihi	(202) 622-6040
531-537	Imposition of Accumulated Earnings Tax	CC:DOM:IT&A:5	Peter Baumgarten	(202) 622-4950
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	Grace Matuszeski	(202) 622-7920
	Factual Determinations	Appeals	Hot Line	(202) 401-4154
541	Imposition of Personal Holding Company Tax	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
542	Definition of Personal Holding Company	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
543	Personal Holding Company Income	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
544	Rules for Determining Stock Ownership	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
545	Undistributed Personal Holding Company Income	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
546	Income Not Placed on Annual Basis	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
547	Deduction for Deficiency Dividends	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
551-558	Foreign Personal Holding Companies	CC:INTL	Steven Musher	(202) 622-3880
		CC:INTL	Philip Garlett	(202) 622-3880
561-565	Definition of Deduction for Dividends Paid	CC:DOM:IT&A:5	Peter Baumgarten	(202) 622-4950
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
	RIC's and REIT's	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:I	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
581	Definition of Bank	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:I	Sharon Galm	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870

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582	Bad Debts, Losses, and Gains with Respect to Securities Held by Financial Institutions	CC:DOM:FI&P:1	Sharon Galm	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
	Traditional Rule for Bond Losses of Foreign Banks	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Sharon Galm	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
584	Common Trust Funds	CC:DOM:P&SI:3	William O'Shea	(202) 622-3080
		CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
585	Reserves for Losses on Loans of Banks	CC:DOM:FI&P:1	Sharon Galm	(202) 622-3920
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
586 (Repealed)	Reserves for Losses on Loans of Small Business Investment Companies, Etc.	CC:DOM:FI&P:1	Sharon Galm	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
591	Deduction for Dividends Paid on Deposits	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Sharon Galm	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
593	Reserves for Losses on Loans	CC:DOM:FI&P:1	Sharon Galm	(202) 622-3920
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
594	Alternative Tax for Mutual Savings Banks Conducting Life Insurance Business	CC:DOM:FI&P:4	Bill Sullivan	(202) 622-3997
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
595	Foreclosure on Property Securing Loans	CC:DOM:FI&P:1	Sharon Galm	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	William Blanchard	(202) 622-3950
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
596	Limitation on Dividends Received Deduction	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Sharon Galm	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
597 (New)	Treatment of Transactions in Which Federal Financial Assistance Provided	CC:DOM:FI&P:3	Steve Glickstein	(202) 622-4439
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha A. Sabin	(202) 622-7870
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
597 (Repealed)	FSLIC Financial Assistance	CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
611	Allowance of Deductions for Depletion	CC:DOM:P&SI:7	Brenda Stewart	(202) 622-3120
		CC:DOM:P&SI:7	Roger Baker	(202) 622-3120
		CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
		CC:DOM:FS:P&SI	Pat Putzi	(202) 622-7850
	Timber Depletion	CC:DOM:P&SI:6	Harold Burghart	(202) 622-3110
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7840
612	Basis for Cost Depletion	CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
		CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
613	Percentage Depletion	CC:DOM:P&SI:7	Brenda Stewart	(202) 622-3120
		CC:DOM:P&SI:7	Roger Baker	(202) 622-3120
		CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830

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613A	Limitations on Percentage Depletion in Case of Oil and Gas Wells	CC:DOM:P&SI:7	Brenda Stewart	(202) 622-3120
		CC:DOM:P&SI:7	Roger Baker	(202) 622-3120
		CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
614	Definition of Property	CC:DOM:P&SI:7	Brenda Stewart	(202) 622-3120
		CC:DOM:P&SI:7	Roger Baker	(202) 622-3120
		CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
616	Development Expenditures	CC:DOM:P&SI:7	Roger Baker	(202) 622-3120
		CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
617	Deduction and Recapture of Certain Mining Exploration Expenditures	CC:DOM:P&SI:7	Roger Baker	(202) 622-3120
		CC:DOM:FS:P&SI	Melissa C. Liquerman	(202) 622-7860
		CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
621	Payments to Encourage Exploration, Development, and Mining for Defense Purposes	CC:DOM:P&SI:7	Roger Baker	(202) 622-3120
		CC:DOM:FS:P&SI	Melissa C. Liquerman	(202) 622-7860
		CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
631	Gain or Loss in the Case of Coal or Domestic Iron Ore	CC:DOM:P&SI:7	Roger Baker	(202) 622-3120
		CC:DOM:FS:P&SI	Melissa C. Liquerman	(202) 622-7860
		CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
	Gain or Loss in the Case of Timber	CC:DOM:P&SI:6	Harold Burghart	(202) 622-3110
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7840
636	Income Tax Treatment of Mineral Production Payments	CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
		CC:DOM:FS:P&SI	Melissa C. Liquerman	(202) 622-7860
		CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
638	Continental Shelf Areas	CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
		CC:DOM:FS:P&SI	Melissa C. Liquerman	(202) 622-7860
		CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
641	Imposition of Tax	CC:DOM:P&SI:3	Donna Young	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
642	Special Rules for Credits and Deductions	CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
642(c)(5)	Definition of Pooled Income Fund	CC:DOM:P&SI:3	Donna Young	(202) 622-3080
		CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
643	Definitions Applicable to Subparts A, B, C, and D	CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
644	Special Rule for Gain on Property Transferred to Trust at Less Than Fair Market Value	CC:DOM:P&SI:3	Donna Young	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
645	Taxable Year of Trusts	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3080
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860

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651	Deduction for Trusts Distributing Current Income Only	CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
652	Inclusion of Amounts in Gross Income of Beneficiaries of Trusts Distributing Current Income Only	CC:DOM:P&SI:3	Donna Young	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3080
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
662	Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus	CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
663	Special Rules Applicable to Sections 661 and 662	CC:DOM:P&SI:3	Donna Young	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
664	Charitable Remainder Trusts	CC:DOM:FS:P&SI	Harve M. Lewis	(202) 622-7830
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:P&SI:3	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:4	Fran Schafer	(202) 622-3050
		CC:DOM:P&SI:4	Donna Young	(202) 622-3080
665	Definitions Applicable to Subpart D	CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
666	Accumulation Distribution Allocated to Preceding Years	CC:DOM:P&SI:3	Donna Young	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
667	Treatment of Amounts Deemed Distributed by Trust in Preceding Year	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3080
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
668	Interest Charge on Accumulation Distributions From Foreign Trusts	CC:INTL	Leslie Cracraft	(202) 622-3360
		CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:INTL	Christine Halphen	(202) 622-3810
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:INTL	Bill Yates	(202) 622-3870
671	Deductions, and Credits Attributable to Grantors and Others as Substantial Owners	CC:DOM:P&SI:3	Donna Young	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:INTL	Grace Fleeman	(202) 622-3850

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672	Definitions and Rules	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3080
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
672(f)	Foreign Grantors of Trusts	CC:INTL	Leslie Cracraft	(202) 622-3860
		CC:INTL	Jeffrey Vinnik	(202) 622-3860
		CC:INTL	Grace Fleeman	(202) 622-3850
673	Reversionary Interests	CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
674	Power to Control Beneficial Enjoyment	CC:DOM:P&SI:3	Donna Young	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
675	Administrative Powers	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3080
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
676	Power to Revoke	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
677	Income for Benefit of Grantor	CC:DOM:P&SI:3	Donna Young	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
678	Person Other Than Grantor Treated as Substantial Owner	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3080
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
679	Foreign Trust Having one or more U.S. Beneficiaries	CC:INTL	Leslie Cracraft	(202) 622-3860
		CC:INTL	Elizabeth Karzon	(202) 622-3860
		CC:INTL	Jeffrey Vinnik	(202) 622-3860
681	Limitation on Charitable Deduction	CC:DOM:P&SI:3	Donna Young	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
682	Income of an Estate or Trust in Case of Divorce, etc.	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3080
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
683	Use of Trust as an Exchange Fund	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860

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691	Recipients of Income in Respect of Decedents	CC:DOM:P&SI:3	Donna Young	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
692	Income Taxes of Members of Armed Forces on Death	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3080
		CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
701	Partners, not Partnership, Subject to Tax	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Guy A. Bracuti	(202) 622-7860
		CC:DOM:FS:P&SI	Roberta F. Mann	(202) 622-7860
	Determination of Fair Market Value	Appeals	Hot Line	(202) 401-4154
702	Income and Credits of Partner	CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Guy A. Bracuti	(202) 622-7860
		CC:DOM:FS:P&SI	Roberta F. Mann	(202) 622-7860
703	Partnership Computations	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Roberta F. Mann	(202) 622-7860
704	Partner's Distributive Share	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7840
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Guy A. Bracuti	(202) 622-7860
		CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
705	Determination of Basis of Partner's Interest	CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Guy A. Bracuti	(202) 622-7860
706	Taxable Year of Partner and Partnership	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Roberta F. Mann	(202) 622-7860
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
706(b)	Adoption of Taxable Year	CC:DOM:IT&A:9	Sandra Cheston	(202) 622-4990
		CC:DOM:FS:IT&A	Duke Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
707	Transactions Between Partner and Partnership	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
		CC:DOM:FS:P&SI	Guy A. Bracuti	(202) 622-7860
708	Continuation of Partnership	CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Guy A. Bracuti	(202) 622-7860

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709	Treatment of Organization and Syndication Fees	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Roberta F. Mann	(202) 622-7860
721	Nonrecognition of Gain or Loss on Contribution	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7840
		CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
		CC:DOM:FS:P&SI	Guy A. Bracuti	(202) 622-7860
722	Basis of Contributing Partner's Interest	CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
		CC:DOM:FS:P&SI	Guy A. Bracuti	(202) 622-7860
723	Basis of Property Contributed to Partnership	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
		CC:DOM:FS:P&SI	Guy A. Bracuti	(202) 622-7860
724	Character of Gain or Loss on Contributed Unrealized Receivables, Inventory Items, and Capital Loss Property	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Guy A. Bracuti	(202) 622-7860
731	Extent of Recognition of Gain or Loss on Distribution	CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Guy A. Bracuti	(202) 622-7860
732	Basis of Distributed Property Other Than Money	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7840
		CC:DOM:FS:P&SI	Guy A. Bracuti	(202) 622-7860
733	Basis of Distributed Partner's Interest	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7840
		CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
		CC:DOM:FS:P&SI	Guy A. Bracuti	(202) 622-7860
734	Optional Adjustment to Basis of Undistributed Partnership Property	CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7840
		CC:DOM:FS:P&SI	Guy A. Bracuti	(202) 622-7860
735	Character of Gain or Loss on Disposition of Distributed Property	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7840
		CC:DOM:FS:P&SI	Guy A. Bracuti	(202) 622-7860

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736	Payment to a Retiring Partner or a Deceased Partner's Successor in Interest	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7840
		CC:DOM:FS:P&SI	Guy A. Bracuti	(202) 622-7860
741	Recognition and Character of Gain or Loss on Sale or Exchange	CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7840
		CC:DOM:FS:P&SI	Guy A. Bracuti	(202) 622-7860
742	Basis of Transferee Partner's Interest	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Guy A. Bracuti	(202) 622-7860
743	Optional Adjustment to Basis of Partnership Property	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7840
		CC:DOM:FS:P&SI	Guy A. Bracuti	(202) 622-7860
751	Unrealized Receivables and Inventory Items	CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Guy A. Bracuti	(202) 622-7860
751(c)	Gain from Disposition of Interest in Oil or Gas Property	CC:DOM:P&SI:7	Brenda Stewart	(202) 622-3120
		CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
752	Treatment of Certain Liabilities	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7840
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7860
		CC:DOM:FS:P&SI	Guy A. Bracuti	(202) 622-7860
753	Partner Receiving Income in Respect of Decedent	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Guy A. Bracuti	(202) 622-7860
754	Manner of Electing Optional Adjustment to Basis of Partnership Property	CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7840
		CC:DOM:FS:P&SI	Guy A. Bracuti	(202) 622-7860
755	Rules for Allocation of Basis	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7840
761	Terms Defined	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Guy A. Bracuti	(202) 622-7860

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801	Tax Imposed (Insurance Companies)	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Eileen M. Shatz	(202) 622-7870
803	Life Insurance Gross Income	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
804	Life Insurance Deductions	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
805	General Deductions	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
806	Small Life Insurance Company Deduction	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
807	Rules for Certain Reserves	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
808	Policyholder Dividends Deduction	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
809	Reduction in Certain Deductions of Mutual Life Insurance Companies	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
810	Operations Loss Deduction	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
811	Accounting Provisions	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
812	Definition of Company's Share and Policyholders' Share	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
813	Foreign Life Insurance Companies	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:INTL	Mary Gillmarten	(202) 622-3870
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
814	Contiguous Country Branches of Domestic Life Insurance Companies	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:INTL	Gary Gillmarten	(202) 622-3870
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
815	Distributions to Shareholders from pre-1984 Policyholders Surplus Account	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
816	Life Insurance Company Defined	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
817	Treatment of Variable Contracts	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
818	Other Definitions and Special Rules	CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870

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821	Tax on Mutual Insurance Companies to Which Part II Applies	CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Nancy S. Vozar Maureen Nelson	(202) 622-7870 (202) 622-7870
823	Determination of Statutory Underwriting Income or Loss	CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Nancy S. Vozar Maureen Nelson	(202) 622-7870 (202) 622-7870
824	Adjustments to Provide Protection Losses	CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Maureen Nelson Nancy S. Vozar	(202) 622-7870 (202) 622-7870
825	Unused Loss Deduction	CC:DOM:FS:FI&P CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Steve Hooe Maureen Nelson Nancy S. Vozar	(202) 622-3970 (202) 622-7870 (202) 622-7870
831	Tax on Insurance Companies Other Than Life Insurance Companies	CC:DOM:FI&P:4 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Don Drees Maureen Nelson Nancy S. Vozar	(202) 622-3970 (202) 622-7870 (202) 622-7870
832	Insurance Company Taxable Income	CC:DOM:FI&P:4 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Don Drees Maureen Nelson Nancy S. Vozar	(202) 622-3970 (202) 622-7870 (202) 622-7870
833	Treatment of Blue Cross & Blue Shield Organizations	CC:DOM:FI&P:4 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Don Drees Maureen Nelson Nancy S. Vozar	(202) 622-3970 (202) 622-7870 (202) 622-7870
834	Determination of Taxable Investment Income	CC:DOM:FI&P:4 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Don Drees Maureen Nelson Nancy S. Vozar	(202) 622-3970 (202) 622-7870 (202) 622-7870
835	Election by Reciprocal	CC:DOM:FI&P:4 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Don Drees Maureen Nelson Nancy S. Vozar	(202) 622-3970 (202) 622-7870 (202) 622-7870
841	Credit for Foreign Taxes	CC:DOM:FI&P:4 CC:DOM:FI&P:4 CC:INTL CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Don Drees Steve Hooe Mary Gillmarten Maureen Nelson Nancy S. Vozar	(202) 622-3970 (202) 622-3970 (202) 622-3870 (202) 622-7870 (202) 622-7870
842	Foreign Companies Carrying on Insurance Business	CC:DOM:FI&P:4 CC:DOM:FI&P:4 CC:INTL CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Don Drees Steve Hooe Mary Gillmarten Maureen Nelson Nancy S. Vozar	(202) 622-3970 (202) 622-3970 (202) 622-3870 (202) 622-7870 (202) 622-7870
843	Annual Accounting Period	CC:DOM:FI&P:4 CC:DOM:FI&P:4 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Don Drees Steve Hooe Maureen Nelson Nancy S. Vozar	(202) 622-3970 (202) 622-3970 (202) 622-7870 (202) 622-7870
844	Special Loss Carryover Rules	CC:DOM:FI&P:4 CC:DOM:FI&P:4 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Don Drees Steve Hooe Maureen Nelson Nancy S. Vozar	(202) 622-3970 (202) 622-3970 (202) 622-7870 (202) 622-7870
845	Certain Reinsurance Agreements	CC:DOM:FI&P:4 CC:DOM:FI&P:4 CC:INTL CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Don Drees Steve Hooe Mary Gillmarten Maureen Nelson Nancy S. Vozar	(202) 622-3970 (202) 622-3970 (202) 622-3870 (202) 622-7870 (202) 622-7870
846	Discounted Unpaid Losses Defined	CC:DOM:FI&P:4 CC:DOM:FI&P:4 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Don Drees Steve Hooe Maureen Nelson Nancy S. Vozar	(202) 622-3970 (202) 622-3970 (202) 622-7870 (202) 622-7870
847	Special Estimated Tax Payments	CC:DOM:FI&P:4 CC:DOM:FI&P:4 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Don Drees Steve Hooe Maureen Nelson Nancy S. Vozar	(202) 622-3970 (202) 622-3970 (202) 622-7870 (202) 622-7870

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848	Capitalization of Certain Policy Acquisition Expenses	CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FI&P:4	Gary Geisler	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
851	Definition of Regulated Investment Company	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Santina Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
852	Taxation of Regulated Investment Companies and Their Shareholders	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
853	Foreign Tax Credit Allowed to Shareholders	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
854	Limitations Applicable to Dividends Received From Regulated Investment Company	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
855	Dividends Paid by Regulated Investment Company After Close of Taxable Year	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
856	Definition of Real Estate Investment Trust	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
857	Taxation of Real Estate Investment Trusts and Their Beneficiaries	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
858	Dividends Paid by Real Estate Investment Trust After Close of Taxable Year	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
859	Adoption of Annual Accounting Period	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
860	Deduction for Deficiency Dividends	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
860A	Taxation of REMIC's	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Marshall Feiring	(202) 622-3960
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870

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860B	Taxation of Holders of Regular Interests	CC:DOM:FI&P:1 CC:DOM:FI&P:3 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Alan B. Munro Marshall Feiring Santina M. Jannotta Roger E. Wade	(202) 622-3920 (202) 622-3960 (202) 622-7870 (202) 622-7870
860C	Taxation of Residual Interests	CC:DOM:FI&P:1 CC:DOM:FI&P:3 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Alan B. Munro Marshall Feiring Santina M. Jannotta Roger E. Wade	(202) 622-3920 (202) 622-3960 (202) 622-7870 (202) 622-7870
860D	REMIC Defined	CC:DOM:FI&P:3 CC:DOM:FI&P:1 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Marshall Feiring Alan B. Munro Santina M. Jannotta Roger E. Wade	(202) 622-3960 (202) 622-3920 (202) 622-7870 (202) 622-7870
860E	Treatment of Income in Excess of Daily Accruals on Residual Interests	CC:DOM:FI&P:1 CC:DOM:FI&P:3 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Alan B. Munro Marshall Feiring Santina M. Jannotta Roger E. Wade	(202) 622-3920 (202) 622-3960 (202) 622-7870 (202) 622-7870
860F	Other Rules	CC:DOM:FI&P:1 CC:DOM:FI&P:3 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Alan B. Munro Marshall Feiring Santina M. Jannotta Roger E. Wade	(202) 622-3920 (202) 622-3960 (202) 622-7870 (202) 622-7870
860G	Other Definitions and Special Rules	CC:DOM:FI&P:1 CC:DOM:FI&P:3 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Alan B. Munro Marshall Feiring Santina M. Jannotta Roger E. Wade	(202) 622-3920 (202) 622-3960 (202) 622-7870 (202) 622-7870
861-864	Part I. Determination of Sources of Income	CC:INTL CC:INTL CC:INTL	Anne Shelburne Carol Tello Charles Saverude	(202) 622-3880 (202) 622-3880 (202) 622-3800
	Transportation Income	CC:INTL CC:INTL	Patricia Bray Alexandra Coates	(202) 622-3840 (202) 622-3870
	Computation of Taxable Income from Sources Within the United States and From Other Sources and Activities	CC:INTL CC:INTL CC:INTL CC:INTL	Charles Saverude David Bergkuist Judith Cavell Christopher Faiferlick	(202) 622-3800 (202) 622-3860 (202) 622-3860 (202) 622-3810
863(b)	Income Partly from Within and Partly from Without U.S.	CC:INTL	Anne Shelburne	(202) 622-3880
864(b)(2)	Definition of Trading in Stocks, Securities or Commodities	CC:INTL CC:INTL	Paul Epstein Richard Hoge	(202) 622-3870 (202) 622-3870
864(c)(6)	Deferred Effectively Connected Income	CC:INTL CC:INTL	Charles Saverude Elizabeth Karzon	(202) 622-3800 (202) 622-3860
864(c)(7)	Treatment	CC:INTL CC:INTL	Paul Epstein Charles Saverude	(202) 622-3870 (202) 622-3800
864(d)	Factoring Income	CC:INTL	Phyllis Marcus	(202) 622-3840
865	Source Rules for Personal Property Sales	CC:INTL	Carol Tello	(202) 622-3840
865(j)(i)	Loss Allocation	CC:INTL	Seth Goldstein	(202) 622-3850
	Part II. Nonresident Aliens and Foreign Corporations Subpart A. Nonresident Alien Individuals	CC:INTL CC:INTL	David Juster Charles Saverude	(202) 622-3850 (202) 622-3800

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871(h)	Repeal of Tax on Interest of Nonresident Alien Individuals Received from Certain Portfolio Debt Investments	CC:INTL	Carl Cooper Leslie Vanderwal	(202) 622-3840 (202) 622-3880
877	Expatriation of U.S. Citizens & Residents	CC:INTL CC:INTL	Trina Dang Michael Kirsch	(202) 622-3860 (202) 622-3860
881	Foreign Corporations	CC:INTL CC:INTL CC:INTL	Steven Musher Carl Cooper Philip Garlett	(202) 622-3880 (202) 622-3840 (202) 622-3880
881(c)	Repeal of Tax on Interest of Foreign Corporations Recieved from Certain Portfolio Debt Investments	CC:INTL	Leslie Vander Wal	(202) 622-3850
882(c)	Allowance of Deductions and Credits	CC:INTL CC:INTL CC:INTL	Jeffrey Dorfmanl Paul Epstein Willard Yates	(202) 622-3870 (202) 622-3870 (202) 622-3850
883	Reciprocal Shipping Exemption	CC:INTL	Patricia Bray	(202) 622-3840
884	Branch Profits Tax	CC:INTL CC:INTL	Elizabeth Karzon Vacant	(202) 622-3860 (202) 622-3860
887	Tax on Gross Transportation Income of Nonresident Aliens & Foreign Corporations	CC:INTL	Patricia Bray	(202) 622-3840
891	Doubling of Rates of Tax on Citizens and Corporations of Certain Foreign Countries	CC:INTL	Phyllis Marcus	(202) 622-3840
892	Income of Foreign Governments and of International Organizations	CC:INTL	David Juster	(202) 622-3850
893	Compensation of Employees of Foreign Governments or International Organizations	CC:INTL	David Juster	(202) 622-3850
894	Income Affected By Treaty	CC:INTL CC:INTL CC:INTL CC:INTL CC:INTL CC:INTL CC:INTL	Elizabeth Karzon Steven Musher Philip Garlett Phyllis Marcus Ann Shelburne Ronald Gootzeit Grace Fleeman	(202) 622-3860 (202) 622-3880 (202) 622-3880 (202) 622-3840 (202) 622-3880 (202) 622-3880 (202) 622-3850
	Carribean Basin Initiative	CC:INTL	Ricardo Cadenas	(202) 874-1490
895	Income Derived by a Foreign Central Bank of Issue from Obligations of the United States or from Bank Deposits	CC:INTL	Phyllis Marcus	(202) 622-3840
896	Adjustment of Tax on Nationals, Residents, and Corporations of Certain Foreign Countries	CC:INTL	Phyllis Marcus	(202) 622-3840
897	Disposition of Investment in United States Real Property	CC:INTL CC:INTL CC:INTL	Charles Besecky Charles Saverude Leslie Cracraft	(202) 622-3860 (202) 622-3800 (202) 622-3860
898(d)	Taxable Year of Certain Foreign Corporations	CC:INTL	Mike Hara	(202) 622-3840
901	Creditability of Foreign Taxes	CC:INTL	Phyllis Marcus	(202) 622-3840
901(j)	Denial of Foreign Tax Credits, etc. with Respect to Certain Foreign Countries	CC:INTL	Philip Garlett	(202) 622-3880
902	Foreign Tax Credit	CC:INTL CC:INTL CC:INTL	Barbara Felker Caren Shein Willard Yates	(202) 622-3850 (202) 622-3850 (202) 622-3850
903	Creditability of Foreign Taxes	CC:INTL	Phyllis Marcus	(202) 622-3840

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904 (f)	Recapture of Overall Foreign Loss	CC:INTL	Seth Goldstein	(202) 622-3850
904-908	Foreign Tax Credit	CC:INTL	Barbara Felker	(202) 622-3850
		CC:INTL	Caren Shein	(202) 622-3850
		CC:INTL	Willard Yates	(202) 622-3850
905	Applicable Rules			
905(a)&(b)	Year in Which Credit Taken & Proof of Credits	CC:INTL	Phyllis Marcus	(202) 622-3840
		CC:INTL	Joan Thomsen	(202) 622-3840
		CC:INTL	Paul Manning	(202) 622-3840
905(c)	Adjustments on Payment of Accrued Taxes	CC:INTL	Barbara Felker	(202) 622-3850
		CC:INTL	Caren Shein	(202) 622-3850
		CC:INTL	Paul Manning	(202) 622-3840
907	Special Rules in Case of Foreign Oil and Gas Income	CC:INTL	Phyllis Marcus	(202) 622-3840
		CC:INTL	Elizabeth Beck	(202) 622-3840
		CC:INTL	Paul Manning	(202) 622-3840
911-913	Subpart B. Earned Income of Citizens or Nonresident of United States	CC:INTL	Lilo Hester	(202) 874-1490
		CC:INTL	Philip Garlett	(202) 622-3880
		CC:INTL	Leslie Vander Wal	(202) 622-3850
911(d)	Definitions and Special Rules			
921-927	Subpart C. Taxation of Foreign Sales Corporations	CC:INTL	Jacob Feldman	(202) 622-3870
		CC:INTL	Carol Tello	(202) 622-3830
		CC:INTL	Richard Chewing	(202) 622-3870
931-935	Subpart D. Possessions of the United States	CC:INTL	Lilo Hester	(202) 874-1490
		CC:INTL	Ricardo Cadenos	(202) 874-1490
		CC:INTL	George Sellinger	(202) 874-1490
	Virgin Islands	CC:INTL	Ricardo Cadenos	(202) 874-1490
		CC:INTL	Edward Williams	(202) 874-1490
	Guam, Samoa, Northern Mariana Islands	CC:INTL	Lilo Hester	(202) 874-1490
	Puerto Rico	CC:INTL	Ricardo Cadenas	(202) 874-1490
936	Puerto Rico and Possession Tax Credit	CC:INTL	Jacob Feldman	(202) 622-3870
936(d)(2)	Definitions of Qualified Possession Source Investment Income	CC:INTL	Jacob Feldman	(202) 622-3870
936(d)(4)	CBI-QPSII	CC:INTL	Edward Williams	(202) 874-1490
951-964	Subpart F. Controlled Foreign Corporations	CC:INTL	Phyllis Marcus	(202) 622-3840
		CC:INTL	Valerie Mark	(202) 622-3840
952(c)	Income Defined	CC:INTL	Valerie Mark	(202) 622-3840
		CC:INTL	Phyllis Marcus	(202) 622-3840
953	Insurance Income	CC:INTL	Valerie Mark	(202) 622-3840
		CC:INTL	Philip Garlett	(202) 622-3880
953(d)	Elections	CC:INTL	Valerie Mark	(202) 622-3840
954(c)	Foreign Personal Holding Company Income	CC:INTL	Phyllis Marcus	(202) 622-3840
		CC:INTL	Valerie Mark	(202) 622-3840
956	Investment in U.S. Property	CC:INTL	Phyllis Marcus	(202) 622-3840
		CC:INTL	Valerie Mark	(202) 622-3840
959	Exclusions from Gross Income of Previously Taxed Earnings and Profits	CC:INTL	Valerie Mark	(202) 622-3840
960	Foreign Taxes Deemed Paid	CC:INTL	Phyllis Marcus	(202) 622-3840
		CC:INTL	Caren Shein	(202) 622-3850

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964(a)	Earnings and Profits	CC:INTL	Barbara Felker	(202) 622-3850
964(b)	Blocked Income	CC:INTL	Barbara Felker	(202) 622-3870
		CC:INTL	Richard Chewning	(202) 622-3870
970-971	Subpart G. Export Trade Corporations	CC:INTL	Phyllis Marcus	(202) 622-3840
982	Subpart I. Admissibility of Documentation Maintained in Foreign Countries	CC:INTL	George Sellinger	(202) 874-1490
		CC:INTL	Bob Burns	(202) 874-1490
		CC:INTL	Edward Williams	(202) 874-1490
985	Functional Currency	CC:INTL	Jeffrey Dorfman	(202) 622-3870
		CC:INTL	Jacob Feldman	(202) 622-3870
		CC:INTL	Teresa Hughes	(202) 622-3870
	Change In Accounting Method	CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010
986	Currency-Foreign Corporations and Foreign Taxes	CC:INTL	Barbara Felker	(202) 622-3870
		CC:INTL	Richard Hoge	(202) 622-3870
		CC:INTL	Jeffrey Dorfman	(202) 622-3870
987	Currency-Branch Transactions	CC:INTL	Barbara Felker	(202) 622-3850
		CC:INTL	Richard Hoge	(202) 622-3870
		CC:INTL	Jacob Feldman	(202) 622-3870
988	Currency-Transactions	CC:INTL	Jeff Dorfman	(202) 622-3870
		CC:INTL	Jacob Feldman	(202) 622-3870
		CC:INTL	Ramon Camacho	(202) 622-3870
		CC:INTL	Paul Epstein	(202) 622-3870
989	Currency-Definitions and Special Rules	CC:INTL	Jeffrey Dorfman	(202) 622-3870
		CC:INTL	Paul Epstein	(202) 622-3870
991-994	Part V. Domestic International Sales Corporations	CC:INTL	Richard Chewning	(202) 622-3870
		CC:INTL	Jacob Feldman	(202) 622-3870
	Subpart A. Treatment of Qualifying Sales Corporations	CC:INTL	Phyllis Marcus	(202) 622-3840
		CC:INTL	Charles Saverude	(202) 622-3870
995-997	Subpart B. Treatment of Distributions to Shareholders	CC:INTL	Jacob Feldman	(202) 622-3870
		CC:INTL	Phyllis Marcus	(202) 622-3840
999	Part V. International Boycott Determinations (Miscellaneous Provisions Concerning Foreign Corporations)	CC:INTL	Jacob Feldman	(202) 622-3870
1001	Determination of Amount and Recognition of Gain or Loss	CC:DOM:IT&A:3	Caterine Prohofsky	(202) 622-4930
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
	Modifications of Debt Instruments	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	William Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-2950
	Determination of Fair Market Value	Appeals	Hot Line	(202) 401-4154
1011	Adjusted Basis for Determining Gain or Loss	CC:DOM:IT&A:3	Susan Kassell	(202) 622-4930
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
		CC: DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
1011(b)	Bargain Sales to a Charitable Organization	CC:DOM:IT&A:3	Catherine Prohofsky	(202) 622-4930
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
1012	Basis of Property--Cost	CC:DOM:IT&A:3	Susan Kassell	(202) 622-4930
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
1013	Basis of Property Included in Inventory	CC:DOM:IT&A:7	Tom Luxner	(202) 622-4970
		CC:DOM:FS:IT&A	Duke Osborne	(202) 622-7900

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1014	Basis of Property Acquired from a Decedent	CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	Donna L. Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
1015	Basis of Property Acquired by Gifts and Transfers in Trust	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:4	Frances Schafer	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
1016	Adjustments to Basis	CC:DOM:IT&A:3	Susan Kassell	(202) 622-4930
		CC:DOM:FS:IT&A	James Atkinson	(202) 622-4950
		CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
1016a	Adjustments to Basis	CC:INTL	Lilo Hester	(202) 874-1490
1016(a)(1)	Expenditures, Receipts, Losses, and Other Items Chargeable to Capital Account	CC:DOM:IT&A:3	Jeff Fox	(202) 622-4930
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
1016(a)(2)	Depreciation, Obsolescence, Amortization and Depletion since February 28, 1913	CC:DOM:P&SI:3	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
1016(a)(3)	Property Acquired Before and After February 28, 1913	CC:DOM:IT&A:5	Jeff Fox	(202) 622-4930
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
1016(a)(4)	Stock, the Basis of Which was Affected by Tax-Free Distribution	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
1016(a)(5)	Bonds Having Disallowance of Amortizable Bond Premiums	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
1016(a)(6)	Municipal Bonds Defined in Section 75(b)	CC:DOM:FI&P:5	Lon Smith	(202) 622-3980
		CC:DOM:FS:FI&P	Sunita LougH	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha A. Sabin	(202) 622-7870
1016(a)(7)	Sale of Residence	CC:DOM:IT&A:I	Donna Welch	(202) 622-4910
		CC:DOM:FS:IT&A	Thomas D. Moffit	(202) 622-7900
1016(a)(8)	Property Pledged to Secure Commodity Credit Loans	CC:DOM:IT&A:3	Jeff Fox	(202) 622-4930
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
1016(a)(11)	Deductions Disallowed Under Section 268 (Resale of and with Unharvested Crops)	CC:DOM:IT&A:3	Jeff Fox	(202) 622-4930
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
1016(a)(13)	Adjustments to Basis	CC:INTL	Lilo Hester	(202) 874-1490
1016(a)(14)	Effect of Section 174(b)(1) Elections on Basis	CC:DOM:P&SI:7	Robert Hanson	(202) 622-3120
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7860
1016(a)(16)	Evidence of Indebtedness as to Extent of Adjustments Required Under Section 811(b)	CC:DOM:FI&P:4	Bill Sullivan	(202) 622-3997
		CC:DOM:FI&P:4	Barry Landau	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
1016(a)(16) (Repealed)	Deferred Expenses Under Section 177	CC:DOM:FS:FI&P	Elizabeth A.. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1016(a)(17)	Stock of, and Indebtedness Owing, Shareholders of an Electing Small Business Corporation	CC:DOM:P&SI:1	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:3	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3080
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
1016(a)(18)	Adjustments to Basis	CC:INTL	Lilo Hester	(202) 874-1490

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1016(a)(19)	Amounts Allowed as Deductions for Payments Under Section 1253(d)(2)	CC:DOM:IT&A:3	Jeff Fox	(202) 622-4930
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
1016(a)(21)	Section 59(e)	CC:DOM:FS:P&SI	Edwin Green	(202) 622-7850
1016(a)(21)	Section 48(q)	CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1016(a)(22)	Section 1059	CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
1017	Discharge of Indebtedness	CC:DOM:IT&A:3	Sharon Hall	(202) 622-4930
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
1018	Adjustment of Capital Structure Before September 22, 1938 Exchanges--S.E.C. Orders (Repealed)	CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
1019	Property on Which Lessee Has Made Improvements	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
1021	Sale of Annuities	CC:DOM:FI&P:4	Don Drees	(202) 622-3970
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
1031	Exchange of Property Held for Productive Use or Investment	CC:DOM:IT&A:5	John Fischer	(202) 622-4950
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
1031(a)	Exchanges of Personal Property	CC:DOM:IT&A:5	John Fischer	(202) 622-4950
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7920
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
1031(a)(3)	Deferred Exchanges	CC:DOM:IT&A:5	John Fischer	(202) 622-4950
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
		CC:DOM:FS:IT&A	Warren Joseph	(202) 622-7900
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
1032	Exchange of Stock for Property	CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
1033	Involuntary Conversions	CC:DOM:IT&A:5	Barry Freiman	(202) 622-4950
		CC:DOM:FS:IT&A	Warren Joseph	(202) 622-7900
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
1033(g)	Sales or Exchanges to Implement Microware Relocation Policy	CC:DOM:IT&A:5	Christina Moore	(202) 622-4950
1034	Rollover of Gain on Sale or Exchange of Principal Residence	CC:DOM:IT&A:6	Debra Carlisle	(202) 622-4960
		CC:DOM:FS:IT&A	Patricia A. Manasevit	(202) 622-7920
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
1035	Certain Exchanges of Insurance Policies	CC:DOM:FI&P:4	Melissa Luxner	(202) 622-3142
		CC:DOM:FI&P:4	Steve Hooe	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Vozar	(202) 622-7870
		CC:DOM:FS:FI&P	Maureen Nelson	(202) 622-7870

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1036	Stock for Stock of Same Corporation	CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
1037	Certain Exchanges of United States Obligations	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Rebecca L. Harrigal	(202) 622-7870
1038	Certain Reacquisitions of Real Property	CC:DOM:IT&A:3	Catherine Prohofsky	(202) 622-4930
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
1039 (Repealed)	Certain Sales of Low-Income Housing Projects	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
1040	Transfer of Certain Farm, etc., Real Property	CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
1041	Transfers of Property Between Spouses or Incident to Divorce	CC:DOM:IT&A:6	Bill Jackson	(202) 622-4960
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
1042	Sale of Stock to Stock Ownership Plans or Certain Cooperatives	CC:EBEO:Br5(T/FS)	John Ricotta	(202) 622-6080
		CC:EBEO:Br7(FS)	Calder Robertson	(202) 622-6090
1043	Sale of Property to Comply with Conflict of Interest Requirements	CC:DOM:IT&A:5	Douglas Fahey	(202) 622-4950
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
1044	Rollover of Publicly Traded Securities Gain into Specialized Small Business Investment Companies	CC:DOM:IT&A:5	John Fischer	(202) 622-4950
		CC:DOM:FS:IT&A	Patricia A. Manasevit	(202) 622-7920
1051	Property Acquired During Affiliation	CC:DOM:CORP:2	Ed Cohen	(202) 622-7760
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
1052	Basis Established by the Revenue Act of 1932 or 1934 or by the Internal Revenue Code of 1939	CC:DOM:IT&A:5	Barry Freiman	(202) 622-4950
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
1053	Property Acquired Before March 1, 1913	CC:DOM:IT&A:5	Barry Freiman	(202) 622-4950
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
1054	Certain Stock of Federal National Mortgage Association	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
1055	Redeemable Ground Rents	CC:DOM:IT&A:5	Kim Koch	(202) 622-4950
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
1056	Basis Limitation for Player Contracts Transferred in Sale of a Franchise	CC:DOM:IT&A:5	Jim Roy	(202) 622-4950
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
1057	Election to Treat Transfer to Foreign Trust, etc., as Taxable Exchange	CC:INTL		(202) 622-3850
1058	Transfer of Securities Under Certain Agreements	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870

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1059	Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
1059(e)	Special Rules for Certain Distributions	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
1059A	Limitation on Taxpayer's Basis or Inventory Cost in Property Imported from Related Persons	CC:INTL	George Sellinger	(202) 874-1490
		CC:INTL	Edward Williams	(202) 874-1490
1060	Special Allocation Rules for Certain Asset Acquisitions	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
1071	Gain from Sale or Exchange to Effectuate Policies of Federal Communications Commission	CC:DOM:IT&A:5	Douglas Fahey	(202) 622-4950
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
1081	Nonrecognition of Gain or Loss on Exchanges or Distributions in Obedience to Orders of Securities and Exchange Commission	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
1082	Basis for Determining Gain or Loss	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
1083	Definitions	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
1091	Loss from Wash Sales of Stock or Securities	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
1091(a) & (d)	Relating to Straddles	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
1091(e)	Loss from Wash Sales Applicable to Short Sales	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
1092	Straddles	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
1101 (Repealed)	Distributions Pursuant to Bank Holding Company Act	CC:DOM:FI&P:1	Sharon Galm	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870

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1102 (Repealed)	Special Rules	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Sharon Galm	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
1201	Alternative Tax For Corporations	CC:DOM:IT&A:3	Chris Kane	(202) 622-4930
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
1202 (Repealsd)	50 Percent Exclusion for Gain from Certain Small Business Stock	CC:DOM:IT&A:3	Chris Kane	(202) 622-4930
1211	Limitation on Capital Losses	CC:DOM:IT&A:3	Chris Kane	(202) 622-4930
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
1212	Capital Loss Carrybacks and Carryovers	CC:DOM:IT&A:3	Andrew Irving	(202) 622-4930
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
1212(a)(2)	Foreign Expropriation Capital Loss	CC:INTL		(202) 622-3850
1221	Capital Asset Defined	CC:DOM:IT&A:3	Christie Jacobs	(202) 622-4930
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
	Hedging	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Mark Smith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
1222	Other Terms Relating to Capital Gains and Losses	CC:DOM:IT&A:3	Christie Jacobs	(202) 622-4930
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
1223	Holding Period of Property	CC:DOM:IT&A:3	Paul Tellier	(202) 622-4930
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
1231	Property Used in the Trade or Business and Involuntary Conversions	CC:DOM:IT&A:3	Paul Tellier	(202) 622-4930
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
	Timber	CC:DOM:IT&A:3	Andrew Irving	(202) 622-4930
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
1231(c)	Recapture of Net Ordinary Loss	CC:DOM:IT&A:3	Sharon Hall	(202) 622-4930
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
1232 (Repealed)	Bonds and Other Evidences of Indebtedness	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
	Determination of Fair Market Value	Appeals	Hot Line	(202) 401-4154
1232(b)	Allocation in Case of Investment Units	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1233	Gains and Losses from Short Sales	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870

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1234	Options to Buy or Sell	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
1234A	Gains and Losses from Certain Terminations	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
	Determination of Fair Market Value	Appeals	Hot Line	(202) 401-4154
1235	Sale or Exchange of Patents	CC:DOM:P&SI:7	Mike Santoro	(202) 622-3120
		CC:DOM:FS:P&SI	Melissa C. Liquerman	(202) 622-7860
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7840
		CC:DOM:P&SI:7	Roger Baker	(202) 622-3120
1236	Dealers in Securities	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
1237	Real Property Subdivided for Sale	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
1238 (Repealed)	Amortization in Excess of Depreciation	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
1239	Gain from Sale of Depreciable Property Between Certain Related Taxpayers	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
1241	Cancellation of Lease or Distributor's Agreement	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3110
		CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
1242	Losses on Small Business Investment Company Stock	CC:DOM:P&SI:7	Christine Ellison	(202) 622-3120
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	Melissa C. Liquerman	(202) 622-7860
1243	Loss on Small Business Investment Company	CC:DOM:P&SI:7	Christine Ellison	(202) 622-3120
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
1244	Losses on Small Business Stock	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:P&SI:7	Christine Ellison	(202) 622-3120
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
1245	Gain from Dispositions of Certain Depreciable Property	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
1245(a)(3)	Section 1245 Property	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
1245(a)(5) (Repealed)	Section 1245 Recovery Property	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
1246	Gain on Foreign Investment Company Stock	CC:INTL	Gayle Novig	(202) 622-3880

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1247	Election by Foreign Investment Companies to Distribute Income Currently	CC:INTL CC:INTL	Tom Fuller Gayle Novig	(202) 622-3810 (202) 622-3880
1248	Gain from Certain Sales or Exchanges of Stock in Certain Foreign Corporations	CC:INTL CC:INTL CC:INTL	Philip Tretian David Bergkuist Irwin Halpein	(202) 622-3850 (202) 622-3860 (202) 622-3850
1249	Gain from Certain Sales or Exchanges of Patents, Etc., to Foreign Corporations	CC:INTL	Bernard Bress	(202) 622-3850
1250	Gain from Dispositions of Certain Depreciable Realty	CC:DOM:P&SI:5 CC:DOM:P&SI:6 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Susan Reaman Charles B. Ramsey Deborah Y. Clark Howard A. Wiener	(202) 622-3040 (202) 622-3110 (202) 622-7830 (202) 622-7860
1250(c)	Section 1250 Property	CC:DOM:P&SI:6 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Charles B. Ramsey Deborah Y. Clark Howard A. Wiener	(202) 622-3110 (202) 622-7830 (202) 622-7860
1252	Gain from Disposition of Farm Land	CC:DOM:IT&A:5 CC:DOM:FS:IT&A	Peter Baumgarten Maxine Woo	(202) 622-4950 (202) 622-7920
1253	Transfers of Franchises, Trademarks and Trade Names (Subchapter C Transfers)	CC:DOM:IT&A:5 CC:DOM:CORP:4 CC:DOM:CORP:5 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	George Wright Vicki Hyche David Madden Carol P. Nachman Michael A. Nixon	(202) 622-4950 (202) 622-7520 (202) 622-7540 (202) 622-7900 (202) 622-7920
	Method Change	CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010
1254	Gain from Disposition of Interest in Mineral Property	CC:DOM:P&SI:7 CC:DOM:FS:P&SI	Joseph Makurath William A. Heard	(202) 622-3120 (202) 622-7830
1255	Gain from Disposition of Section 126 Property	CC:DOM:P&SI:7 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Michael Santoro David C. Fegan William D. Hussey	(202) 622-3120 (202) 622-7840 (202) 622-7850
1256	Section 1256 Contracts Marked to Market	CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:FI&P:3 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Alan B. Munro Bill Coppersmith Alice Bennett Elizabeth A. Handler Roger E. Wade	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-7870 (202) 622-7870
1257	Disposition of Converted Wetlands or Highly Erodible Croplands	CC:DOM:IT&A:5 CC:DOM:FS:IT&A	Jim Roy Maxine Woo	(202) 622-4950 (202) 622-7920
1258	Recharacterization of Gain from Certain Financial Transactions	CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:FI&P:3	Alan B. Munro William Coppersmith Alice Bennett	(202) 622-3920 (202) 622-3930 (202) 622-3950
1271	Treatment of Amounts Received on Retirement or Sale or Exchange of Debt Instruments	CC:DOM:FI&P:2 CC:DOM:FI&P:3 CC:DOM:FI&P:1 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Jeffrey Maddrey William E. Blanchard Alan B. Munro Elizabeth A. Handler Roger E. Wade	(202) 622-3940 (202) 622-3950 (202) 622-3920 (202) 622-7870 (202) 622-7870
1272	Current Inclusion in Income of Original Issue Discount	CC:DOM:FI&P:2 CC:DOM:FI&P:3 CC:DOM:FI&P:1 CC:DOM:FS:FI&P CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Jeffrey Maddrey William E. Blanchard Alan B. Munro Elizabeth A. Handler Roger E. Wade Santina M. Jannotta	(202) 622-3940 (202) 622-3950 (202) 622-3920 (202) 622-7870 (202) 622-7870 (202) 622-7870
1273	Determination of Amount of Original Issue Discount	CC:DOM:FI&P:2 CC:DOM:FI&P:3 CC:DOM:FI&P:1 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Jeffrey Maddrey William E. Blanchard Alan B. Munro Elizabeth A. Handler Roger E. Wade	(202) 622-3940 (202) 622-3950 (202) 622-3920 (202) 622-7870 (202) 622-7870

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1274	Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property	CC:DOM:FI&P:2	Jeffrey Maddrey	(202) 622-3940
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1274A	Special Rules for Certain Transactions Where Stated Principal Amount Does Not Exceed $2,800,000	CC:DOM:FI&P:2	Jeffrey Maddrey	(202) 622-3940
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1275	Other Definitions and Special Rules	CC:DOM:FI&P:2	Jeffrey Maddrey	(202) 622-3940
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1276	Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1277	Deferral of Interest Deduction Allocable to Accrued Market Discount	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1278	Definitions and Special Rules	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1281	Current Inclusion in Income of Discount on Certain Short-term Obligations	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Jeffrey Maddrey	(202) 622-3940
		CC:DOM:FI&P:3	William Blanchard	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1282	Deferral of Interest Deduction Allocable to Accrued Discount	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Jeffrey Maddrey	(202) 622-3940
		CC:DOM:FI&P:3	William Blanchard	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1283	Definitions and Special Rules	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Jeffrey Maddrey	(202) 622-3940
		CC:DOM:FI&P:3	William Blanchard	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1286	Tax Treatment of Stripped Bonds	CC:DOM:FI&P:2	Mark Smith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Marshall Feiring	(202) 622-3960
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1287	Denial of Capital Gain Treatment for Gains on Certain Obligations not in Registered Form	CC:DOM:FI&P:3	Marshall Feiring	(202) 622-3960
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1288	Treatment of Original Issue Discount in Tax Exempt Obligations	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Jeffrey Maddrey	(202) 622-3940
		CC:DOM:FI&P:3	Marshall Feiring	(202) 622-3960
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870

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1291-1297	Interest on Tax Deferral	CC:INTL	Gayle Novig	(202) 622-3880
		CC:INTL	Judith Cohen	(202) 622-3880
1311-1314	Mitigation Provisions	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
		CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7940
		CC:DOM:FS:PROC	Lynne Camillo	(202) 622-7940
1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right	CC:DOM:IT&A:4	Rudolf M. Planert	(202) 622-4940
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7920
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Joyce Albro	(202) 622-7920
1351	Treatment of Recoveries of Foreign Expropriation Losses	CC:INTL	Cynthia Mattson	(202) 622-3810
1361	S Corporation Defined	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1362	Election; Revocation; Termination	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna M. Young	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1363	Effect of Election on Corporation	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1363(d)(f)	Recapture of LIFO Benefits	CC:DOM:IT&A:7	Jennifer Nuding	(202) 622-4970
		CC:DOM:IT&A:7	Grant Gabriel	(202) 622-4970
		CC:DOM:FS:IT&A	John. L. Trevey, Jr.	(202) 622-7920
1366	Pass-thru of Items to Shareholders	CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1367	Adjustments to Basis of Stock of Shareholders, etc.	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1368	Distributions	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1371	Coordination with Subchapter C	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1372	Partnership Rules to Apply for Fringe Benefits Purposes	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860

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1373	Foreign Income	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1374	Tax Imposed on Certain Built-in Gains	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
1375	Tax Imposed When Passive Investment Income of Corporation Having Subchapter C Earnings and Profits Exceeds 25 Percent of Gross Receipts	CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1377	Definitions and Special Rule	CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
1378	Taxable Years of S Corporation	CC:DOM:IT&A:9	Sandra Cheston	(202) 622-4990
		CC:DOM:FS:IT&A	Duke Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
1379	Transitional Rules on Enactment	CC:DOM:FS:IT&A	Diana K. Miosi	(202) 622-3050
		CC:P&SI:1	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:3	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:2	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
		CC:DOM:FS:P&SI		
1381	Organizations to Which Part Applies	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1382	Taxable Income of Cooperatives	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1383	Computation of Tax Where Cooperative Redeems Nonqualified Written Notices or Allocation of Nonqualified Per-Unit Retain Certificates	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1385	Amounts Includible in Patron's Gross Income	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1388	Definitions: Special Rules (Co-Ops)	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1391-1393	Designation of Empowerment Zones	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7850
1394	Tax-Exempt Enterprise Facility Bonds	CC:DOM:FI&P:5	Lon Smith	(202) 622-3980
1396-1397	Empowerment Zone Employment Credit; Other Definitions	CC:EBEO:Br4(T/FS)	Robert Wheeler	(202) 622-6060
1397A	Increase in Expensing Under Section 179	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7850
1397B	Enterprise Zone Business Defined	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7850
1397C	Qualified Zone Property Defined	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7850

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1398	Rules Relating to Individuals' Title 11 Cases	CC:DOM:IT&A:3	Christie Jacobs	(202) 622-4930
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
1399	No Separate Taxable Entities for Partnerships, Corporations, etc.	CC:DOM:IT&A:3	Christie Jacobs	(202) 622-4930
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
1401	Rate of Tax (Tax on Self-Employment Income)	CC:EBEO:Br2(T/FS)	Al Kelley	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Marie Cashman	(202) 622-6040
		CC:EBEO:Br3	Philip Corn	(202) 622-6050
1402	Definitions	CC:EBEO:Br2(T/FS)	Marie Cashman	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Elizabeth Edwards	(202) 622-6040
		CC:EBEO:Br3(T/FS)	Philip Corn	(202) 622-6050
1402(e)	Ministerial Exemption	CC:EBEO:Br3	Philip Corn	(202) 622-6060
		CC:EBEO:Br2(T/FS)	Marie Cashman	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Neil D. Shepherd	(202) 622-6040
		E:EO:P	Thomas Miller	(202) 622-7867
1403	Miscellaneous Provisions	CC:EBEO:Br3	Philip Corn	(202) 622-6050
		CC:EBEO:Br2(T/FS)	Will McLeod	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Al Kelley	(202) 622-6040
1441	Withholding of Tax on Nonresident Aliens	CC:INTL	Lilo Hester	(202) 874-1490
		CC:INTL	Philip Garlett	(202) 622-3880
1442	Withholding of Tax on Foreign Corporations	CC:INTL	Phyllis Marcus	(202) 622-3840
1443	Foreign Tax-Exempt Organizations	CC:INTL	David Juster	(202) 622-3850
1444	Withholding on Virgin Islands Source Income	CC:INTL	Phyllis Marcus	(202) 622-3840
1445	Withholding of Tax on Dispositions of U.S. Real Property Interest	CC:INTL	Charles Saverude	(202) 622-3870
		CC:INTL	Leslie Cracraft	(202) 622-3860
1446	Withholding Tax on Amounts Paid by Partnerships to Foreign Partners	CC:INTL	Steven Musher	(202) 622-3880
		CC:INTL	Philip Garlett	(202) 622-3880
		CC:INTL	Ronald Gootzeit	(202) 622-3880
		CC:INTL	Carl Cooper	(202) 622-3840
		CC:INTL	Philip Garlett	(202) 622-3880
1461-1464	Subchapter B. Application of Withholding Provisions	CC:INTL	Tom Fuller	(202) 622-3880
		CC:INTL	Phyllis Marcus	(202) 622-3840
1481	Mitigation of Effect of Renegotiation of Government Contracts	CC:DOM:P&SI:7	Brenda Stewart	(202) 622-3120
1482	Readjustment for Repayments Made Pursuant to Price Redeterminations	CC:DOM:P&SI:7	Brenda Stewart	(202) 622-3120
1491-1494	Tax on Transfers to Avoid Income Tax	CC:INTL	Michael Kirsch	(202) 622-3860
		CC:INTL	Elizabeth Karzon	(202) 622-3860
1501	Privilege to File Consolidated Returns	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
1502	Regulations	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Mary E. Goode	(202) 622-7930

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1503	Computation and Payment of Tax	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
1503(d)	Dual Consolidated Losses	CC:INTL	Michael Hara	(202) 622-3840
		CC:INTL	John Thomsen	(202) 622-3840
1504	Definitions	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
		CC:DOM:FS:CORP	Mary Goode	(202) 622-7930
1504(d)	Subsidiary Formed to Comply With Foreign Law	CC:INTL	Kenneth Allison	(202) 622-3860
1551	Disallowance of the Benefits of the Graduated Corporate Rates and Accumulated Earnings Credit	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
1552	Earnings and Profits	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
1561	Limitations on Certain Multiple Tax Benefits in the Case of Certain Controlled Corporations	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
1562 (Repealed)	Privilege of Groups to Elect Multiple Surtax Exemptions	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
1563	Definitions and Special Rules	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
1564 (Repealed)	Transitional Rules in the Case of Certain Controlled Corporations	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:1	Nelson F. Crouch	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
2001-2016	Estate Tax and Credits	CC:DOM:P&SI:4	Debroah Ryan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
2001	Imposition and Rate of Tax	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
2002	Liability of Payment	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
2010	Unified Credit Against Estate Tax	CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090

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2011	Credit for State Death Taxes	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
2011(c)	Period of Limitations	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
2012	Credit for Gift Tax	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
2013	Credit for Tax on Prior Transfers	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2014	Credit for Foreign Death Taxes	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2015	Credit for Death Taxes on Remainders	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2016	Recovery of Taxes Claimed as Credit	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2031-2046	Gross Estate	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
2031	Definition of Gross Estate	CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
	Valuation Questions (Financial Real Estate and Intangible Property)	CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		Appeals	Hot Line	(202) 401-4154
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
	Valuation Questions (Art)	Appeals	Karen Carolan	(202) 401-4128
2032	Alternate Valuation	CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
		CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2032A	Valuation of Certain Farm, etc., Real Property	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2032A(f)	Period of Limitations	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2032A(g)	Corporations and Partnerships	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
2033	Property in Which the Decedent had an Interest	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840

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2034	Dower or Curtesy Interests	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2035	Adjustments for Gifts Made Within 3 Years of Decedent's Death	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Marilyn Hale	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2036	Transfers with Retained Life Estate	CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
2037	Transfers Taking Effect at Death	CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2038	Revocable Transfers	CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2039	Annuities	CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2040	Joint Interests	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2041	Powers of Appointment	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2042	Proceeds of Life Insurance	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2043	Transfers for Insufficient Consideration	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2044	Certain Property for Which Marital Deduction was Previously Allowed	CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2045	Prior Interests	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2046	Disclaimers	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Marilyn Hale	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2051-2056	Estate Tax Deductions	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	Frances Schafer	(202) 622-3090

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2051	Definition of Taxable Estate	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Marilyn Hale	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2052 (Repealed)	Exemption Under Pre-77 Law	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2053	Expenses, Indebtedness, and Taxes	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2054	Losses	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2055	Transfers for Public, Charitable, and Religious Uses	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
		CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2056	Bequests, etc., to Surviving Spouse	CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2056A	Qualified Domestic Trust	CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2057 (Repealed)	Sales of Employer Securities to ESOP's or Worker-Owned Cooperatives	CC:EBEO:Br5 (T/FS)	John Ricotta	(202) 622-6080
		CC:EBEO:Br7(FS)	Branch Contact	(202) 622-6090
2101-2106	Nonresident Alien Estates	CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
2101	Tax Imposed	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:INTL	Leslie Cracraft	(202) 622-3860
		CC:INTL	Jeffrey Vinnik	(202) 622-3840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
2102	Credits Against Tax	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2103	Definition of Gross Estate	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2104	Property Within the US	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7550
2105(b)	Property Without The U.S. - Bank Deposits and Certain Other Debt Obligations	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:INTL	Phyllis Marcus	(202) 622-3840
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850

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2106	Taxable Estate	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2107	Expatriation to Avoid Tax	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
2108	Application of Pre-1977 Estate Tax Provisions	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2201-2210	Miscellaneous Estate Tax Provisions	CC:DOM:P&SI:4	Frances Schafer	(202) 622-3090
2201	Members of the Armed Forces Dying in Combat	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2203	Definition of Executor	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2204	Discharge of Fiduciary from Liability	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
2205	Reimbursement out of Estate	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2206	Liability of Life Insurance Beneficiaries	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2207	Liability of Recipient of Power of Appointment Property	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2207A	Right of Recovery - Certain Marital Deduction Property	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2207B	Right of Recovery Where Decedent Retained Interest	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2208	Certain Residents of Possessions Considered Citizens of U.S.	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2209	Certain Residents of Possessions Considered Nonresidents not Ciitzens of the U.S.	CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2210 (Repealed)	Liability for Payment in Case of Transfer of Employer Securities to an Employee Stock Ownership Plan or a Worker Owned Cooperative.	CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:EBEO:Br5(T/FS)	John Ricotta	(202) 622-6070
		CC:EBEO:Br7(FS)	Branch Contact	(202) 622-6090
		CC:DOM:FS:P&SI	Donna Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2501-2519	Gift Tax and Transfers	CC:DOM:P&SI:4	George Masnik	(202) 622-3090

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2501	Imposition of Gift Tax	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:INTL	Leslie Cracraft	(202) 622-3860
		CC:INTL	Jeffrey Vinnik	(202) 622-3840
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2502	Rate of Tax	CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2503	Taxable Gifts	CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
2504	Taxable Gifts for Preceding Calendar Periods	CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2505	Unified Credit Against Gift Tax	CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2511	Transfers in General	CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2512	Valuation of Gifts, Determination of Fair Market Value (Financial, Real Estate and Intangible Property)	Appeals	Hot Line	(202) 401-4154
		CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
		CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
	Determination of Fair Market Value (Art)	Appeals	Karen Carolan	(202) 401-4128
2513	Gift by Husband or Wife to Third Party	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Marilyn Hale	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2514	Powers of Appointment	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Marilyn Hale	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2515	Treatment of Generation Skipping Transfer Tax	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2515A (Repealed)	Tenancies by the Entirety in Personal Property	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2516	Certain Property Settlements	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2517(Repealed)	Certain Annuities Under Qualified Plans	CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
		CC:EBEO:Br7(FS)	Amy Speejens	(202) 622-6090
		CC:EBEO:Br7(FS)	Calder Robertson	(202) 622-6090
		CC:EBEO:Br7(FS)	Don Parkinson	(202) 622-6090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2518	Disclaimers	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Marilyn Hale	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850

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2519	Disposition of Certain Life Estates	CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2522-2524	Gift Tax Deductions	CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
2522	Charitable and Similar Gifts	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2523	Gifts to Spouse	CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2524	Extent of Deductions	CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:P&SI:4	Esther Woodworth	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2601-2663	Tax on Certain Generation-Skipping Transfers	CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
2601	Tax Imposed	CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2602	Amount of Tax	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2603	Liability for Tax	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2604	Credit for Certain State Taxes	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2611	Generation-Skipping Transfer Defined	CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2612	Taxable Termination; Taxable Distribution; Direct Skip	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2613	Skip Person and Non-Skip Person Defined	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2621	Taxable Amount in Case of Taxable Distribution	CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2622	Taxable Amount in Case of Taxable Termination	CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840

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2623	Taxable Amount in Case of Direct Skip	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2624	Valuation	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2631	GST Exemption	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2632	Special Rules for Allocation of GST Exemption	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2641	Applicable Rate	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2643	Inclusion Ratio	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2651	Generation Assignment	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2652	Other Definitions	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2653	Taxation of Multiple Skips	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2654	Special Rules	CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2661	Administration	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2662	Return Requirements	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2663	Regulations	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2701-2704	Special Valuation Rules	CC:DOM:P&SI	Katherine Mellody	(202) 622-3090
		CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
2701	Transfers of Interests in Corporations or Partnerships	CC:DOM:P&SI:4	Dale Carlton	(202) 622-3090
		CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090

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2702	Transfers of Interests in Trusts	CC:DOM:P&SI:4 CC:DOM:P&SI:4	Dale Carlton Susan Hurwitz	(202) 622-3090 (202) 622-3090
2703	Rights and Restrictions Disregarded	CC:DOM:P&SI:4 CC:DOM:P&SI:4	Dale Carlton Susan Hurwitz	(202) 622-3090 (202) 622-3090
2704	Lapsing Rights and Restrictions	CC:DOM:P&SI:4 CC:DOM:P&SI:4	Dale Carlton Susan Hurwitz	(202) 622-3090 (202) 622-3090
3101-3127	Federal Insurance Contributions Act	CC:EBEO:Br3 CC:EBEO:Br2(T/FS)	Philip Corn Al Kelley	(202) 622-6050 (202) 622-6040
3201-3233	Railroad Retirement Tax Act	CC:EBEO:Br2(T/FS)	Will McLeod	(202) 622-6040
3301-3311	Federal Unemployment Tax Act	CC:EBEO:Br3 CC:EBEO:Br2(T/FS) CC:EL:GL	Philip Corn Al Kelley See Contact List on Page 155	(202) 622-6050 (202) 622-6040
3305	Applicability of State Law	CC:EL:GL	See Contact List on Page 155	
3321-3323	Railroad Unemployment Repayment	CC:EBEO:Br2(T/FS)	Will McLeod	(202) 622-6090
3401-3404	Collection of Income Tax at Source on Wages	CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS) CC:EBEO:Br3	Al Kelley Jenine Cook Philip Corn	(202) 622-6040 (202) 622-6090 (202) 622-6050
3402(f)	Withholding Exemptions (Form W-4)	CC:EBEO:Br4	Karin Loverud	(202) 622-6060
3402(q)	Extension of Withholding to Certain Gambling Winnings	CC:DOM:IT&A:1 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	John McGreevy Carol P. Nachman Warren M. Joseph	(202) 622-4910 (202) 622-7900 (202) 622-7900
3405	Special Withholding Rules For Pensions, Annuities and Certain Other Deferred Income	CC:EBEO:Br1 CC:EBEO:Br2(T/FS) CC:EBEO:Br7(FS)	Marjorie Hoffman Marie Cashman Amy Speetjens	(202) 622-6030 (202) 622-6040 (202) 622-6090
3406	Backup Withholding	CC:DOM:IT&A:1 CC:DOM:IT&A:1 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Nancy Rose Donna Welch Carol P. Nachman Michael A. Nixon	(202) 622-4910 (202) 622-4910 (202) 622-7900 (202) 622-7920
3501-3507	General Provisions Relating to Employment Taxes (Except 3503 and 3505)	CC:EBEO:Br3 CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS)	Philip Corn Al Kelley Marie Cashman	(202) 622-6050 (202) 622-6040 (202) 622-6040
3503	Erroneous Payments	CC:EL:GL	See Contact List on Page 155	
3505	Liability of Third Parties Paying or Providing for Wages	CC:EL:GL	See Contact List on Page 155	
3507	Advance Payment of Earned Income Tax Credit	CC:EBEO:Br4(T/FS)	Karin Loverud	(202) 622-6060
3508	Treatment of Real Estate Agents and Direct Sellers	CC:EBEO:Br3 CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS)	Philip Corn Will McLeod Al Kelley	(202) 622-6050 (202) 622-6040 (202) 622-6040
3509	Determination of Employer's Liability for Certain Employment Taxes	CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS) CC:EBEO:Br3	Will McLeod Al Kelley Philip Corn	(202) 622-6040 (202) 622-6040 (202) 622-6050
3510 (Repealed)	Credit for Increased Social Security Employee Taxes and Railroad Retirement Tier 1 Employee Taxes Imposed During 1984	CC:EBEO:Br2(T/FS) CC:EBEO:Br2(T/FS)	Will McLeod Al Kelley	(202) 622-6040 (202) 622-6040
4001	Passenger Vehicles	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Bernie Weberman	(202) 622-3130 (202) 622-3130
4002	Boats	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Bernie Weberman	(202) 622-3130 (202) 622-3130

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4003	Aircraft	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Bernie Weberman	(202) 622-3130 (202) 622-3130
4004	Rules Applicable to Subpart A	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Bernie Weberman	(202) 622-3130 (202) 622-3130
4006	Jewelry	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Bernie Weberman	(202) 622-3130 (202) 622-3130
4007	Furs	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Bernie Weberman	(202) 622-3130 (202) 622-3130
4011	Definitions and Special Rules	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Bernie Weberman	(202) 622-3130 (202) 622-3130
4012	Termination	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Bernie Weberman	(202) 622-3130 (202) 622-3130
4041	Special Fuels	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
4042	Tax on Fuel Used in Commercial Transportation on Inland Waterways	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
4051-4053	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-3130 (202) 622-3130
4061 (Repealed)	Excise Tax on Trucks, etc.			
4064	Gas Guzzler[s] Tax	CC:DOM:P&SI:8	Ted Margopulos	(202) 622-3130
4071-4073	Tires	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Bernie Weberman Ned Madden	(202) 622-3130 (202) 622-3130
4081-4102	Fuels	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
4082	Exemption for Diesel Fuel	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
4083	Definitions	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
4091	Imposition of Tax (Diesel and Aviation Fuel)	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
4091 (New)	Imposition of Tax (Diesel and Aviation Fuel)	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
4092	Exemptions	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
4093	Definitions	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
4101	Petrolem Products Registration	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
4102	Inspection of Records by Local Officers	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
4103	Certain Additional Persons Liable for Tax Where Willful Failure To Pay	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
4121	Coal	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-3130 (202) 622-3130
4131-4132	Certain Vaccines	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-3130 (202) 622-3130
4161-4162	Sporting Goods	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-3130 (202) 622-3130
4181	Imposition of Tax (Firearms)			
4182	Exceptions	CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
4216-4225	Special Rules Applicable to Manufacturers Tax	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-3130 (202) 622-3130

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4217	Leases	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-3130 (202) 622-3130
4218	Use by Manufacturer or Importer Considered Sale	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-3130 (202) 622-3130
4219	Tax on Sales by Other than Manufacturer or Importer	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-3130 (202) 622-3130
4221	Certain Tax Free Sales	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-3130 (202) 622-3130
4222	Registration	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-3130 (202) 622-3130
4223	Special Rules for Further Manufacture	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-3130 (202) 622-3130
4225	Exemption of Ariticles Produced or Manufactured by Indians	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-3130 (202) 622-3130
4251-4254	Communications	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Bernie Weberman	(202) 622-3130 (202) 622-3130
4252	Definitions	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Bernie Weberman	(202) 622-3130 (202) 622-3130
4253	Exemptions	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Bernie Weberman	(202) 622-3130 (202) 622-3130
4254	Computation of Tax	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Bernie Weberman	(202) 622-3130 (202) 622-3130
4261-4283	Transportation by Air	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Patrick Kirwan Ted Margopulos	(202) 622-3130 (202) 622-3130
4261	Imposition of Tax (Transportation of Persons by Air)	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Patrick Kirwan Ted Margopulos	(202) 622-3130 (202) 622-3130
4262	Definition of Taxable Transport	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Patrick Kirwan Ted Margopulos	(202) 622-3130 (202) 622-3130
4263	Special Rules	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Patrick Kirwan Ted Margopulos	(202) 622-3130 (202) 622-3130
4271	Imposition of Tax (Transportation of Property by Air)	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Patrick Kirwan Ted Margopulos	(202) 622-3130 (202) 622-3130
4272	Definition of Taxable Transporation, etc.	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Patrick Kirwan Ted Margopulos	(202) 622-3130 (202) 622-3130
4281	Small Air Craft on Nonestablished Lines	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Patrick Kirwan Ted Margopulos	(202) 622-3130 (202) 622-3130
4282	Transportation by Air for Other Members of Affiliated Group	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Patrick Kirwan Ted Margopulos	(202) 622-3130 (202) 622-3130
4291-4293	Special Provisions Applicable to Services and Facilities	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4292	Exemption for United States and Possession	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4371-4374	Policies Issued by Foreign Insurers	CC:INTL	Ed Williams	(202) 874-1490
4371	Imposition of Tax	CC:INTL:Br.1	George H. Sellinger	(202) 874-1490
4372	Definitions	CC:INTL:Br.1	George H. Sellinger	(202) 874-1490
4373	Exemptions	CC:INTL:Br.1	George H. Sellinger	(202) 874-1490

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4374	Liability for Tax	CC:INTL:Br.1	George H. Sellinger.	(202) 874-1490
4401-4424	Taxes on Wagering	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4402	Exemptions	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4403	Record Requirements	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4404	Territorial Extent	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4411	Imposition of Tax (Occupational)	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4412	Registration	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4413	Certain Provisions Made Applicable Definitions	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4421	Inspections of Books	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4423	Definitions	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4424	Disclosure of Wagering Tax Information	CC:DOM:P&SI:8 CC:DOM:P&SI:8 CC:EL:D	Ted Margopulos Ned Madden (See page 8 for list of managers)	(202) 622-3130 (202) 622-3130
4461	Harbor Maintenance Tax	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4462	Definitions	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4471-4472	Transportation by Water	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4481-4484	Tax on Highway Motor Vehicle Use	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4482	Definitions	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4483	Exemptions	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-3130
4491 (Repealed)	Imposition of Civil Aircraft Use Tax	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	James C. Gibbons William D. Hussey	(202) 622-7840 (202) 622-7850
4495	Imposition of Civil Aircraft Use Tax	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	James C. Gibbons William D. Hussey	(202) 622-7840 (202) 622-7850
4496	Definitions	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	James C. Gibbons William D. Hussey	(202) 622-7840 (202) 622-7850
4497	Imputed Value	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	James C. Gibbons William D. Hussey	(202) 622-7840 (202) 622-7850
4498	Termination	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	James C. Gibbons William D. Hussey	(202) 622-7840 (202) 622-7850
4611-4672	Environmental Taxes	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Susan Athy Patrick Kirwan	(202) 622-3130 (202) 622-3130
4612	Definitions and Special Rules	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Susan Athy Patrick Kirwan	(202) 622-3130 (202) 622-3130

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4661	Imposition of Tax (Certain Chemicals)	CC:DOM:P&S1:8 CC:DOM:P&S1:8	Susan Athy Patrick Kirwan	(202) 622-3130 (202) 622-3130
4662	Definitions and Special Rules	CC:DOM:P&S1:8 CC:DOM:P&S1:8	Susan Athy Patrick Kirwan	(202) 622-3130 (202) 622-3130
4671	Imposition of Tax (Certain Imported Substances)	CC:DOM:P&S1:8 CC:DOM:P&S1:8	Susan Athy Patrick Kirwan	(202) 622-3130 (202) 622-3130
4672	Definitions and Special Rules	CC:DOM:P&S1:8 CC:DOM:P&S1:8	Susan Athy Patrick Kirwan	(202) 622-3130 (202) 622-3130
4681-4682	Ozone-Depleting Chemicals	CC:DOM:P&S1:8 CC:DOM:P&S1:8	Ted Margopulos Patrick Kirwan	(202) 622-3130 (202) 622-3130
4701	Tax on Issuer of Registration--Required Obligation not in Registered Form	CC:DOM:FI&P:2 CC:DOM:FI&P:1 CC:DOM:FI&P:3 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Bill Coppersmith Alan B. Munro Alice Bennett Roger E. Wade Elizabeth A. Handler	(202) 622-3930 (202) 622-3920 (202) 622-3950 (202) 622-7850 (202) 622-7870
4901-4907	Occupational Taxes--General Provisions	CC:DOM:P&S1:8 CC:DOM:P&S1:8 CC:DOM:FS:P&S1	Ted Margopulos Ned Madden William D. Hussey	(202) 622-3130 (202) 622-3130 (202) 622-7850

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4911-4948

Public Charities and Private Foundations - General Information or questions regarding rulings -- see persons listed below.

Regulations: For questions regarding recently published regulations, please contact the attorney listed in the preamble to the regulations. If you are unable to determine the appropriate attorney, please call (202) 622-6000 for further information.

Litigation: For questions regarding Litigation, please contact any attorney in CC:EBEO:Br6(T/FS) at (202) 622-4290

4911	Tax on Excess Expenditures to Influence Legislation	CP:E:EO:P:1	John Reilly	(202) 622-7352
4912	Tax on Lobbying Expendiitures That Result in IRC 501 (c)(3) disqualification	CP:E:EO:P:1	John Reilly	(202) 622-7352
4940	Excise Tax Based on Investment Income	CP:E:EO:R	William Brockner	(202) 622-8531
4941	Taxes on Self-Dealing	CP:E:EO:R	William Brockner	(202) 622-8531
4942	Taxes on Failure to Distribute Income	CP:E:EO:T:1 CP:E:EO:R	Stephen Jankowitz Charles Barrett	(202) 622-7684 (202) 622-8152
4942(j)(3)	Operating Foundation	CP:E:EO:T:1 CP:E:EO:R	Stephen Jankowitz Robert Fontenrose	(202) 622-7684 (202) 622-7862
4943	Taxes on Excess Business Holdings	CP:E:EO:R CP:E:EO:R	William Brockner Robert Fontenrose	(202) 622-8531 (202) 622-7862
4944	Taxes on Investment Which Jeopardize Charitable Purpose	CP:E:EO:T:5	Richard Downs	(202) 622-7878
4945	Taxes on Taxable Expenditures	CP:E:EO:T:1 CP:E:EO:T:5 CP:E:EO:R	Marvin Friedlander Richard Downs William Brockner	(202) 622-8715 (202) 622-7878 (202) 622-8531
4946	Definition and Special Rules	CP:E:EO:R CP:E:EO:R	William Brockner Robert Fontenrose	(202) 622-8531 (202) 622-7862
4947	Application of Taxes to Certain Nonexempt Trusts	CP:E:EO:T:5 CP:E:EO:T:3	Joseph Chasin Robert Harper	(202) 622-7704 (202) 622-7306

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4948	Application of Taxes and Denial of Exemption With Respect to Certain Foreign Organizations	CP:E:EO:T:5	Richard Downs	(202) 622-7878
4951-4953	Black Lung Benefit Trusts	CP:E:EO:R CC:EBEO:Br4(FS)	David Jones Branch Contact	(202) 622-8095 (202) 622-6060
4955	Lobbying and Political Provisions Relating to Exempt Organizations	CP:E:EO:P:1 CP:E:EO:P:1 CC:EBEO CC:EBEO:Br5	John Reilly Thomas Miller Ronald Weinstock Paul Accettura	(202) 622-7352 (202) 622-7867 (202) 622-4290 (202) 622-6070
4958	Excise Tax on Excess Benefits Transactions	CC:EBEO:Br5	Phyllis Haney	(202) 622-6070
4961-4963	Abatement of 1st and 2nd Tier Taxes	CP:E:EO:T:5 CP:E:EO:P:1 CC:EBEO CC:BEO:Br7 CC:EBEO:Br5	Joseph Chasin Thomas Miller Ronald Weinstock Calder Robertson Vernon Carter	(202) 622-7704 (202) 622-7867 (202) 622-4290 (202) 622-6090 (202) 622-6070
4971-4976	Excise Taxes--Qualified Pension, etc. Plans	CC:EBEO:Br7(FS) CC:EBEO:Br7(FS) CC:EBEO:Br7(FS) CC:EBEO:Br5	Calder Robertson Don Parkinson Amy Speetjens Vernon Carter	(202) 622-6090 (202) 622-6090 (202) 622-6090 (202) 622-6070
4977	Tax on Certain Fringe Benefits Provided by an Employer	CC:EBEO:Br2(T/FS)	Janine Cook	(202) 622-6040
4978	Tax on Certain Dispositions by Employee Stock Ownership Plans and Certain Cooperatives	CC:EBEO:Br5(T/FS) CC:EBEO:Br7(FS)	John Ricotta Don Parkinson	(202) 622-6080 (202) 622-6090
4978A	Tax on Certain Dispositions of Employer Securities to Which Section 2057 Applied	CC:EBEO:Br5(T/FS) CC:EBEO:Br7(FS)	John Ricotta Don Parkinson	(202) 622-6080 (202) 622-6090
4979	Tax on Certain Excess Contributions	CP:E:EP	Staff Contact	(202) 622-6074/5
4979A	Tax on Certain Prohibited Allocations of Qualified Securities	CP:E:EP	Staff Contact	(202) 622-6074/5
4980	Tax on Reversion of Qualified Plan Assets to Employer	CP:E:EP CC:EBEO:Br5(T/FS) CC:EBEO:Br7(FS)	Staff Contact Vernon Carter Amy Speetjens	(202) 622-6074/5 (202) 622-6070 (202) 622-6090
4980A	Tax on Excess Distributions from Qualified Retirement Plans	CP:E:EP CC:EBEO:Br7(FS) CC:EBEO:Br1	Staff Contact Amy Speetjens Majorie Hoffman	(202) 622-6074/5 (202) 622-6090 (202) 622-6030
4980B	Failure to Satisfy Continuation Coverage Requirements of Group Health Plans	CC:EBEO:Br4(T/FS)	Russell Weinheimer	(202) 622-6060
4980D	Failure to Meet Certain Group Health Plans Requirements	CC:EBEO:Br4	Russell Weinheimer	(202) 622-6060
4980E	Failure of Employers to Make Comparable Medical Savings Account Contribution	CC:EBEO:Br6	Felix Zech	(202) 622-6080
4981	Excise Tax on Undistributed Income of Real Estate Trust	CC:DOM:FI&P:3 CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:FS:FI&P	Alice Bennett Alan B. Munro Bill Coppersmith Santina M. Jannotta	(202) 622-3950 (202) 622-3920 (202) 622-3930 (202) 622-7870
4982	Excise Tax on Undistributed Income of Regulated Investment Companies	CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:FI&P:3 CC:DOM:FS:FI&P	Alan B. Munro Bill Coppersmith Alice Bennett Santina M. Jannotta	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-7870
4986 (Repealed)	Imposition of Tax (Windfall Profit Tax on Domestic Crude Oil)	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	William A. Heard Pat Putzi	(202) 622-7830 (202) 622-7850

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4987 (Repealed)	Amount of Tax	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	William A. Heard Pat Putzi	(202) 622-7830 (202) 622-7850
4988 (Repealed)	Windfall Profits - Removal Price	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	William A. Heard Pat Putzi	(202) 622-7830 (202) 622-7850
4988(b)(3)	Dertermination of Taxable Income from Property	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	William A. Heard Pat Putzi	(202) 622-7830 (202) 622-7850
4988(b)(4)	Special Rules for Applying Paragraph 3c to Certain Transfers of Proven Oil or Gas Properties	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	William A. Heard Pat Putzi	(202) 622-7830 (202) 622-7850
4988(b)(5)	Special Rule Where There is a Production Payment	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	William A. Heard Pat Putzi	(202) 622-7830 (202) 622-7850
4988(c)	Removal Price	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	William A. Heard Pat Putzi	(202) 622-7830 (202) 622-7850
4989 (Repealed)	Adjusted Base Price	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	William A. Heard Pat Putzi	(202) 622-7830 (202) 622-7850
4990 (Repealed)	Phaseout of Tax	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	William A. Heard Pat Putzi	(202) 622-7830 (202) 622-7850
4991 (Repealed)	Taxable Crude Oil	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	William A. Heard Pat Putzi	(202) 622-7830 (202) 622-7850
4992 (Repealed)	Independent Producer Oil	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	William A. Heard Pat Putzi	(202) 622-7830 (202) 622-7850
4993 (Repealed)	Incremental Tertiary Oil	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	William A. Heard Pat Putzi	(202) 622-7830 (202) 622-7850
4994 (Repealed)	Definitions and Special Rules Relating to Exemptions	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	William A. Heard Pat Putzi	(202) 622-7830 (202) 622-7850
4995 (Repealed)	Withholding - Depositary Requirements	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	William A. Heard Pat Putzi	(202) 622-7830 (202) 622-7850
4996 (Repealed)	Other Definitions and Special Rules	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	William A. Heard Pat Putzi	(202) 622-7830 (202) 622-7850
4997 (Repealed)	Records and Information - Regulations	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	William A. Heard Pat Putzi	(202) 622-7830 (202) 622-7850
4999	Golden Parachute Payments	CC:EBEO:Br4(T/FS)	Robert Misner	(202) 622-6060
5000	Certain Large Group Health Plans	CC:EBEO:Br4(T/FS)	Russell Weinheimer	(202) 622-6060
5881	Greenmail	CC:DOM:IT&A:3 CC:DOM:CORP:4 CC:DOM:CORP:5 CC:DOM:CORP:2 CC:DOM:FS:CORP	Karin Gross Vicki Hyche David P. Madden Edward Cohen Grid R. Glyer	(202) 622-4930 (202) 622-7520 (202) 622-7540 (202) 622-7760 (202) 622-7930
6001	Notice or Regulations Requiring Records, Statements and Special Returns	CC:DOM:IT&A:4 CC:DOM:FS:IT&A CC:DOM:FS:IT&A CC:DOM:IT&A:4	Rudolf M. Planert Willie E. Armstrong, Jr. Michael A. Nixon Rudolf Planert	(202) 622-4940 (202) 622-7920 (202) 622-7920 (202) 622-4940
6011	General Requirement of Return	CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Stuart Spielman Jordan S. Musen George Johnson Cindy McGreevy	(202) 622-7950 (202) 622-7950 (202) 622-7940 (202) 622-7940
6011(e)	Magnetic Media	CC:DOM:IT&A:4 CC:DOM:FS:PROC	Margaret Owens Nancy M. Galib	(202) 622-4940 (202) 622-7950

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6011(e)	Electronic Filing of Returns	CC:DOM:IT&A:4	Celia Gabrysh	(202) 622-4940
		CC:DOM:IT&A:1	David Audair	(202) 622-4910
		CC:DOM:FS:PROC	Nancy M. Galib	(202) 622-7950
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7940
6012	Persons Required to Make Returns	CC:DOM:IT&A:4	Rudolf M. Planert	(202) 622-4940
		CC:DOM:FS:PROC	George Johnson	(202) 622-7940
		CC:DOM:FS:PROC	Lynne Camillo	(202) 622-7940
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7940
6013	Joint Returns of Income Tax by Husband and Wife	CC:DOM:IT&A:4	Rudolf M. Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Patricia A. Manasevit	(202) 622-7920
		CC:DOM:FS:IT&A	Grace K. Matuszeski	(202) 622-7920
6014-6020	Information and Returns	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7950
		CC:DOM:FS:PROC	George Johnson	(202) 622-7940
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7940
6031	Return of Partnership Income	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
6032	Returns of Banks with Respect to Common Trust Funds	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
6033	Returns by Exempt Organizations	CP:E:EO:R	Robert Gardiner	(202) 622-7732
		CP:E:EO:P:1	David Flavin	(202) 622-7922
		CC:EBEO:Br6(T/FS)	Ron Weinstock	(202) 622-4290
		CC:EBEO:Br6(T/FS)	Joan Domike	(202) 622-4290
6034	Returns by Trusts Described in Section 4947 (a)(2) or Claiming Charitable Deductions under Section 642 (c)	CP:E:EO:T:3	Robert Harper	(202) 622-7306
		CC:EBEO:Br6(T/FS)	Ron Weinstock	(202) 622-4290
		CC:EBEO:Br6(T/FS)	Joan Domike	(202) 622-4290
6036	Notice of Qualification as Executor or Receiver	CC:EL:GL	See Contact List on Page 155	
		CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7950
		CC:DOM:FS:PROC	Jordan S. Musen	(202) 622-7950
6037	Procedure and Administration	CC:DOM:IT&A:1	John McGreevy	(202) 622-4910
	Return of S Corporation	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3080
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7860
6038	Information with Respect to Certain Foreign Corporations	CC:INTL	Edward Williams	(202) 874-1490
6038A	Information with Respect to Certain Foreign Owned Corporations	CC:INTL	Carol Tello	(202) 622-3830
6038B	Notice of Certain Transfers to Foreign Persons	CC:INTL	Vacant	(202) 622-3850
		CC:INTL	Charles Saverude	(202) 622-3870
		CC:INTL	Elizabeth Karzon	(202) 622-3860
6038C	Information With Respect to Foreign Corporations Engaged in U.S. Business	CC:INTL	Carol Tello	(202) 622-3830
		CC:INTL	Richard Hoge	(202) 622-3870
		CC:INTL	Paul Epstein	(202) 622-3870
6039-6039C	Information Required in Connection with Options	CC:DOM:IT&A:1	John McGreevy	(202) 622-4910
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
6039D	Returns and Records With Respect to Certain Fringe Benefits	CP:E:EP	Staff Contact	(202) 622-6074
		CC:EBEO:Br7(FS)	Calder Robertson	(202) 622-6090
		CC:EBEO:Br7(FS)	Amy Speetjens	(202) 622-6090

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6039E	Information Concerning Resident Status	CC:INTL	Ricardo Cadenas	(202) 874-1490
6039F	Reporting on Gifts From Foreign Persons	CC:INTL	Elizabeth Karzon	(202) 622-3860
		CC:INTL	Leslie Cracraft	(202) 622-3860
6039F(6)	Information Reporting by Expatriates	CC:INTL	Trina Dang	(202) 622-3860
		CC:INTL	Michael Kirsch	(202) 622-3860
6040B,F,G	Returns Relating to Unemployment Compensation, Special Security Benefits, and Railroad Retirement Benefits	CC:EBEO:Br2(T/FS)	Jean Casey	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Will McLeod	(202) 622-6040
6041-6042	Information at Source	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:INTL	Terri Hughes	(202) 622-3870
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
6043-6044	Information Returns	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:INTL	Vacant	(202) 622-3860
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
6045	Returns of Brokers	CC:DOM:IT&A:2	Robert Burkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
6045(d)	Substitute Payments	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7970
6046A	Reporting of Interests in Partnerships	CC:INTL	Charles Besecky	(202) 622-3860
6047	Information Relating to Certain Trusts and Annuity Plans	CP:E:EP	Staff Contact	(202) 622-6074/5
6048	Returns as to Certain Foreign Trusts	CC:INTL	Leslie Cracraft	(202) 622-3860
		CC:INTL	Vacant	(202) 622-3850
		CC:INTL	Elizabeth Karzon	(202) 622-3860
6049	Returns Reqarding Payments of Interest	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:IT&A:1	John McGreevy	(202) 622-4910
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
	RIC's, REIT's, REMIC's and OID	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
6050A-6050B	Procedure and Administration	CC:EBEO:Br2(T/FS)	Will McLeod	(202) 622-6040
6050C (Repealed)	Information Regarding Windfall Profits Tax	CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
		CC:DOM:FS:P&SI	Pat Putzi	(202) 622-7850
6050D	Returns Relating to Energy Grants and Financing	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
6050E	State and Local Income Tax Refunds	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
6050F	Returns Relating to Social Security Benefits	CC:EBEO:Br3	Philip Corn	(202) 622-6050
		CC:EBEO:Br2(T/FS)	Branch Contact	(202) 622-6040
6050G	Returns Relating to Certain Railroad Retirement Benefits	CC:EBEO:Br3	Philip Corn	(202) 622-6050
		CC:EBEO:Br2(T/FS)	Will McLeod	(202) 622-6040

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6050H	Returns Relating to Mortgage Interest Points	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
6050I	Cash Received in Trade or Business	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Michael Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	Patricia Monasevit	(202) 622-7920
6050J	Foreclosure & Abandonments of Securities	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
6050K	Returns Relating to Exchanges of Certain Partnership Interest	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
6050L	Information Returns Regarding Disposition of Donated Property	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Carol P. Nachman	(202) 622-7900
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
6050M	Contracts from Federal Agencies	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
6050N	Returns Relating to Royalty Payments	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
6050P	Cancellation of Indebtedness	CC:DOM:IT&A:3	Sharon Hall	(202) 622-4930
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
6051	Receipts for Employees	CC:DOM:IT&A:2	John McGreevy	(202) 622-4920
		CC:EBEO:Br2(T/FS)	Janine Cook	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Al Kelley	(202) 622-6040
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:EBEO:Br3	Philip Corn	(202) 622-6050
6051(f)	Statements Required in Case of Sick Pay Paid by Third Parties	CC:EBEO:Br2(T/FS)	Al Kelley	(202) 622-6040
6052	Returns Regarding Payment of Wages in the Form of Group-Life Insurance	CC:EBEO:Br3	Philip Corn	(202) 622-6050
		CC:EBEO:Br2(T/FS)	Will McLeod	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Al Kelley	(202) 622-6040
6053	Reporting of Tips	CC:DOM:IT&A:1	John Mcgreevy	(202) 622-4910
		CC:EBEO:Br4(T/FS)	Karin Loverud	(202) 622-6060
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:EBEO:Br2	Elizabeth Edwards	(202) 622-6040
6057	Annual Registration, Etc. (Pension Plans)	CP:E:EP	Staff Contact	(202) 622-6074
		CC:EBEO:Br7(FS)	Calder Robertson	(202) 622-6090
6058	Information Required in Connection with Certain Plans of Deferred Compensation	CP:E:EP	Staff Contact	(202) 622-6074
6059	Periodic Report of Actuary	CP:E:EP	Staff Contact	(202) 622-6074
6060	Information Returns of Income Tax Return Preparers	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
6061-6065	Signing Returns	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:PROC	George Johnson	(202) 622-7940
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7940
		CC:DOM:FS:PROC	Jordan S. Musen	(202) 622-7950
6071-6076	Time for Filing Returns	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
6081	Extension of Time for Filing Returns	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
6091	Place for Filing Returns	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940

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6096	Designation of Payment to Presidential Election Campaign Fund	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
6101-6102	Procedure and Administration	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Rudolf Planert Warren M. Joseph	(202) 622-4940 (202) 622-7900
6103	Confidentiality and Disclosure of Return and Return Information	CC:EL:D	(See page 8 for list of managers.)	
6104	Publicity of Information Required From Certain Exempt Organizations and Certain Trusts	CP:E:EO:P:1 CC:EL:D CC:EBEO:Br5 CC:EBEO:Br5	David Flavin (See page 8 for list of managers) Joan Domike Mike Blomenfeld	(202) 622-7922 (202) 622-4290 (202) 622-6070
6107	Income Tax Return Preparer must furnish copy of return to taxpayer and must return a copy or list	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Rudolf Planert Willie E. Armstrong, Jr.	(202) 622-4940 (202) 622-7920
6109	Identifying Numbers	CC:DOM:IT&A:4 CC:DOM:FS:PROC	Rudolf Planert Pamela S. Wilsom	(202) 622-4940 (202) 622-7950
6110	Public Inspection of Written Determinations	CC:DOM:CORP:T CC:EL:D	Wayne Thomas (See page 8 for list of managers)	(202) 622-7560
6111	Registration of Tax Shelters	CC:DOM:P&SI:1 CC:DOM:P&SI:3 CC:DOM:P&SI:2 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Diana K. Miosi William O'Shea Arthur Ernst William A. Heard Guy A. Bracuti	(202) 622-3050 (202) 622-3080 (202) 622-3060 (202) 622-7830 (202) 622-7860
6112	Organizers and Sellers of Potential Abusive Tax Shelters Must Keep List of Investors	CC:DOM:P&SI:3 CC:DOM:P&SI:2 CC:DOM:P&SI:1 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	William O'Shea Arthur Ernst Diana K. Miosi William A. Heard Guy A. Bracuti	(202) 622-3080 (202) 622-3060 (202) 622-3050 (202) 622-7830 (202) 622-7860
6113	Disclosure of Nondeductibility of Contributions	CC:EBEO:Br5(T/FS) CC:EBEO	Paul Accettura Joan Domike	(202) 622-6070 (202) 622-4290
6114	Treaty-based Return Positions	CC:INTL	David Bergkuist	(202) 622-3860
6115	Disclosure Related to Quid Pro Quo Contributions	CC:EBEO:Br5(T/FS) CC:EBEO	Betty Clary Joan Domike	(202) 622-6070 (202) 622-4290
6151	Time and Place for Paying Tax Shown on Return	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
6155	Payment on Notice and Demand	CC:DOM:IT&A:4	Rudolf M. Planert	(202) 622-4940
6156	Installment Payments for Highway Motor Vehicles	CC:DOM:P&SI:8 CC:DOM:P&SI:8 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Ted Margopulos Ned Madden James C. Gibbons William D. Hussey	(202) 622-3130 (202) 622-3130 (202) 622-7840 (202) 622-7850
6157	Payment of Federal Unemployment Tax	CC:EBEO:Br2(T/FS) CC:EBEO:Br3	Al Kelley Philip Corn	(202) 622-6040 (202) 622-6050
6159	Installment Payment of Tax Liability	CC:EL:GL	See Contact List on Page 155	
6161-6167	Extension of Time for Payment of Tax	CC:DOM:IT&A:1 CC:DOM:IT&A:1 CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Ray Bailey Robert Lauderman Stuart Spielman George Johnson Jordan S. Musen	(202) 622-4910 (202) 622-4910 (202) 622-7950 (202) 622-7940 (202) 622-7950
6201	Assessment Authority	CC:EL:GL	see Contact List on Page 155	
6202	Mode or time of Assessment	CC:EL:GL	See Contact List on Page 155	
6203	Method of Assessment	CC:EL:GL	See Contact List on Page 155	

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6204	Supplemental Assessment	CC:EL:GL	See Contact List on Page 155	
6205	Special Rule Applicable to Certain Employment Taxes	CC:EBEO:Br3	Philip Corn	(202) 622-6050
		CC:EBEO:Br2(T/FS)	Linda Mosakowski	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Al Kelley	(202) 622-6040
6206-6215	Procedure and Administration	CC:DOM:IT&A:3	Peter Cohn	(202) 622-4930
6206	Special Rules Applicable to Excessive Claims Under Sections 6420,6421,and 6427	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
6211	Definition of a Deficiency	CC:DOM:IT&A:3	Peter Cohn	(202) 622-4930
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7950
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
6212	Notice of a Deficiency	CC:DOM:IT&A:3	Peter Cohn	(202) 622-4930
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		CC:DOM:FS:PROC	Jordan S. Musen	(202) 622-7950
		CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7940
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
	Last Known Address	CC:DOM:IT&A:4	Margaret Owens	(202) 622-4940
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
		CC:DOM:FS:PROC	Jordan S. Musen	(202) 622-7950
		CC:DOM:FS:PROC	Pamela S. Wilson	(202) 622-7950
6213	Restrictions Applicable to Deficiencies - Petition to Tax Court	CC:DOM:IT&A:3	Peter Cohn	(202) 622-4930
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7950
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
6213(a)	Tax Jurisdiction to Restrain Premature Assessments	CC:DOM:IT&A:3	Peter Cohn	(202) 622-4930
		CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7940
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
6214	Determinations by Tax Court	CC:DOM:IT&A:3	Peter Cohn	(202) 622-4930
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		CC:DOM:FS:PROC	Nancy Galib	(202) 622-7950
6215	Assessment of Deficiency Found by Tax Court	CC:DOM:IT&A:3	Peter Cohn	(202) 622-4930
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
6221-6231	Assessment-Partnership Items	CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3080
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Edwin Green	(202) 622-7850
		CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
		CC:DOM:FS:P&SI	Donna L. Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	Melissa C. Liquerman	(202) 622-7860
		CC:DOM:FS:P&SI	Gary A. Bracuti	(202) 622-7860
6232	Extension of Subchapter to Windfall Profit Tax	CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
		CC:DOM:FS:P&SI	Pat Putzi	(202) 622-7850
6233	Extension to Entities Filing Partnership Returns, etc	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3080
		CC:DOM:FS:P&SI	Edwin Green	(202) 622-7850
		CC:DOM:FS:P&SI	Guy A. Bracuti	(202) 622-7860
		CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
		CC:DOM:FS:P&SI	Donna L. Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	Melissa C. Liquerman	(202) 622-7860

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6241-6245	Tax Treatment of Subchapter S Items	CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3080
		CC:DOM:FS:P&SI	Edwin Green	(202) 622-7850
		CC:DOM:FS:P&SI	Donna L. Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	Guy A. Bracuti	(202) 622-7860
		CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
		CC:DOM:FS:P&SI	Melissa C. Liquerman	(202) 622-7860
6301-6344	Chapter 64 - Collection	CC:INTL	Lilo Hester	(202) 874-1490
		CC:INTL	George Sellinger	(202) 874-1490
6301	Collection Authority	CC:EL:GL	See Contact List on Page 155	
6302	Mode or Time of Collection	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
6303	Notice and Demand for Tax	CC:EL:GL	See Contact List on Page 155	
6305	Collection of Certain Liability	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
6311	Payment by Check or Money Order	CC:EL:GL	See Contact List on Page 155	
6313	Fractional parts of a Cent	CC:EL:GL	See Contact List on Page 155	
6314	Receipt for Taxes	CC:EL:GL	See Contact List on Page 155	
6315	Payments of Estimated Income Tax	CC:EL:GL	See Contact List on Page 155	
6316	Payment by Foreign Currency	CC:EL:GL	See Contact List on Page 155	
6317	Payment of Federal Unemployment Tax for Calendar Quarter	CC:EL:GL	See Contact List on Page 155	
		CC:EBEO:Br2(T/FS)	Al Kelley	(202) 622-6040
6321	Lien for Taxes	CC:EL:GL	See Contact List on Page 155	
6322	Period for Lien	CC:EL:GL	See Contact List on Page 155	
6323	Validity and Priority Against Certain Persons	CC:EL:GL	See Contact List on Page 155	
6324	Special Liens for Estate and Gift Taxes	CC:EL:GL	See Contact List on Page 155	
6324A	Special Liens for Estate Tax Deferred Under Section 6166	CC:EL:GL	See Contact List on Page 155	
6324B	Special Lien for Additional Estate Tax Attributable to Farm, Etc. Valuation	CC:EL:GL	See Contact List on Page 155	
6325	Release of Lien or Discharge of Property	CC:EL:GL	See Contact List on Page 155	
6326	Administrative Appeal of Liens	CC:EL:GL	See Contact List on Page 155	
6331	Levy and Distraint	CC:EL:GL	See Contact List on Page 155	
6332	Surrender of Property Subject to Levy	CC:EL:GL	See Contact List on Page 155	
6333	Production of Books	CC:EL:GL	See Contact List on Page 155	
6334	Property Exempt from Levy	CC:EL:GL	See Contact List on Page 155	
6335	Sale of Seized Property	CC:EL:GL	See Contact List on Page 155	
6336	Sale of Perishable Goods	CC:EL:GL	See Contact List on Page 155	
6337	Redemption of Property	CC:EL:GL	See Contact List on Page 155	
6338	Certificate of Sale, Deed of Real Property	CC:EL:GL	See Contact List on Page 155	
6339	Legal effect of Certificate of Sale of Personal Property and Deed to Real Property	CC:EL:GL	See Contact List on Page 155	
6340	Records of Sale	CC:EL:GL	See Contact List on Page 155	

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6341	Expense of Levy and Sale	CC:EL:GL	See Contact List on Page 155	
6342	Application of Proceeds of Levy	CC:EL:GL	See Contact List on Page 155	
6343	Authority to Release Levy and Return Property	CC:EL:GL	See Contact List on Page 155	
6344	Cross References	CC:EL:GL	See Contact List on Page 155	
6401	Amounts Treated as Overpayments	CC:DOM:IT&A:1	John McGreery	(202) 622-4910
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7940
		CC:DOM:FS:PROC	Joe Chalhoub	(202) 622-7950
		CC:DOM:FS:PROC	Lynne Camillo	(202) 622-7940
6402	Authority to Make Credits or Refunds	CC:DOM:IT&A:1	John McGreevy	(202) 622-4910
		CC:DOM:FS:PROC	Joe Chalhoub	(202) 622-7950
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7940
		CC:DOM:FS:PROC	Lynne Camillo	(202) 622-7940
6402(c)&(d)	Past Due Support/Debts Owed	CC:DOM:IT&A:1	John McGreevy	(202) 622-4910
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
6402(i)	Refunds to Certain Fiduciaries of Insolvent Members of Affiliated Groups	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:FS:CORP	Lorraine E. Gardner	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
6403	Overpayment of Installment	CC:DOM:IT&A:1	John McGreevy	(202) 622-4910
		CC:DOM:FS:PROC	Joe Chalhoub	(202) 622-7950
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
6404	Abatements	CC:DOM:IT&A:1	Nancy Rose	(202) 622-4910
		CC:DOM:IT&A:1	David Auclair	(202) 622-4910
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		CC:DOM:FS:PROC	Nancy M. Galib	(202) 622-7950
		CC:DOM:FS:PROC	Pamela S. Wilson	(202) 622-7950
6404(e)(1)	Abatement of Interest	CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7950
		CC:DOM:FS:PROC	Pamela S. Wilson	(202) 622-7950
6405	Reports of Refunds and Credits	CC:DOM:IT&A:1	Donna Welch	(202) 622-4910
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7940
6406	Prohibition of Administrative Review of Decisions	CC:DOM:FS:PROC	Pamela Wilson	(202) 622-7950
		CC:DOM:IT&A:1	Donna Welch	(202) 622-4910
6407	Date of Allowance of Refund or Credit	CC:DOM:IT&A:1	Pamela S. Wilson	(202) 622-7950
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7940
		CC:DOM:FS:PROC	Donna Welch	(202) 622-4910
6408	State Escheat Laws Not to Apply	CC:EL:GL	See Contact List on Page 155	
6411	Tentative Carryback and Refund Adjustments	CC:DOM:IT&A:3	Andrew Irving	(202) 622-4930
		CC:DOM:FS:PROC	Joseph Chalhoub	(202) 622-7950
		CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7950
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
6411(c)	Consolidated Returns	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
6412	Floor Stock Refunds	CC:DOM:P&SI:8	Ted Margopulos	(202) 622-3130
		CC:DOM:P&SI:8	Ned Madden	(202) 622-3130
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
6413	Special Rules Applicable to Certain Employment Taxes	CC:EBEO:Br3	Philip Corn	(202) 622-6050
		CC:EBEO:Br2(T/FS)	Janine Cook	(202) 622-6040
		CC:EBEO:Br2(T/FS)	Al Kelley	(202) 622-6040

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6414	Income Tax Withheld	CC:DOM:IT&A:3	Andrew Irving	(202) 622-4930
		CC:DOM:FS:PROC	Lynne Camillo	(202) 622-7940
		CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7940
6415	Credits or Refunds to Persons Who Collected Certain Taxes	CC:DOM:P&SI:8	Ted Margopulos	(202) 622-3130
		CC:DOM:P&SI:8	Ned Madden	(202) 622-3130
6416	Certain Taxes on Sales & Services	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
		CC:DOM:P&SI:8	Ruth Hoffman	(202) 622-3130
	Other Excise Taxes	CC:DOM:P&SI:8	Ted Margopulos	(202) 622-3130
		CC:DOM:P&SI:8	Ned Madden	(202) 622-3130
6418	Sugar	CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
6419	Excise Tax on Wagering	CC:DOM:P&SI:8	Ted Margopulos	(202) 622-3130
		CC:DOM:P&SI:8	Ned Madden	(202) 622-3130
6420	Gasoline Used on Farms	CC:DOM:P&SI:8	Susan Athy	(202) 622-3130
		CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
6421	Gasoline Used for Certain Nonhighway Purposes, Used by Local Transit Systems, or Sold for Certain Exempt Purposes	CC:DOM:P&SI:8	Susan Athy	(202) 622-3130
		CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
6425	Adjustments of Overpament of Estimated Income Tax by Corporation	CC:DOM:IT&A:1	Michael Gompertz	(202) 622-4910
		CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7940
		CC:DOM:FS:PROC	Jordan S. Musen	(202) 622-7950
6425(d)	Consolidated Returns	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
6427	Fuels Not Used for Taxable Purposes	CC:DOM:P&SI:8	Susan Athy	(202) 622-3130
		CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
6428 (Repealed)	1981 Rate Reduction Tax Credit	CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
6429	Credit and Refund of Chapter 45 Taxes Paid by Royalty Holders	CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
6430	Credit or Windfall Profits Taxes to Certain Trust Beneficiaries	CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
6501	Limitations on Assessment and Collection	CC:DOM:IT&A:3	Andrew Irving	(202) 622-4930
		CC:DOM:FS:PROC	Joe Chalhoub	(202) 622-7950
		CC:DOM:FS:PROC	George Johnson	(202) 622-7940
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
6501(c)(8)	Failure to Notify Secretary	CC:INTL	Vacant	(202) 622-3850
6502	Collection After Assessment	CC:EL:GL	See Contact List on Page 155	
6503	Suspension of Running of Period of Limitation	CC:DOM:IT&A:3	Andrew Irving	(202) 622-4930
		CC:EL:GL	See Contact List on Page 155	
		CC:INTL	Edward Williams	(202) 874-1490
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
		CC:DOM:FS:PROC	Lynne Camillo	(202) 622-7940
6504	Cross References			
6511	Limitations on Credit or Refund	CC:EL:GL	See Contact List on Page 155	
		CC:DOM:IT&A:3	Andrew Irving	(202) 622-4930
		CC:INTL	Phyllis Marcus	(202) 622-3840
		CC:INTL	Elizabeth Beck	(202) 622-3840
		CC:DOM:FS:PROC	Joe Chalhoub	(202) 622-7950
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
		CC:DOM:FS:PROC	Richard Goldstein	(292) 622-7940

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6512	Limitations in Case of Petition to Tax Court	CC:DOM:IT&A:3	Andrew Irving	(202) 622-4930
		CC:DOM:FS:PROC	Joe Chalhoub	(202) 622-7950
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
		CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7940
6512(b)	Tax Court Jurisdiction to Enforce Overpayment Determinations	CC:DOM:FS:PROC	Joe Chalhoub	(202) 622-7950
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
		CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7940
6513	Time Tax Considered Paid	CC:DOM:IT&A:3	Paul Tellier	(202) 622-4930
		CC:DOM:FS:PROC	Joe Chalhoub	(202) 622-7950
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
		CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7940
6513(e)	Payments of Federal Unemployment Tax	CC:EBEO:Br3	Philip Corn	(202) 622-6050
		CC:EBEO:Br2(T/FS)	Al Kelley	(202) 622-6040
6514	Credit or Refund After Period of Limitation	CC:DOM:IT&A:3	Paul Tellier	(202) 622-4930
		CC:DOM:FS:PROC	Joe Chalhoub	(202) 622-7950
		CC:DOM:FS:PROC	Nancy M. Galib	(202) 622-7940
		CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7940
6521	Mitigation Provisions	CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
		CC:DOM:FS:PROC	Lynne Carmillo	(202) 622-7940
		CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7940
6532	Periods of Limitation on Suits	CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7940
		CC:DOM:FS:PROC	George Johnson	(202) 622-7940
6601-6622	Interest on Underpayments, Nonpayments, or Extensions of Time for Payment of Tax	CC:DOM:IT&A:1	Nancy Rose	(202) 622-4910
		CC:DOM:FS:PROC	Pamela S. Wilson	(202) 622-7950
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7940
6621(c)	Increase in Underpayment Rate for Large Corporate Underpayments	CC:DOM:IT&A:1	Nancy Rose	(202) 622-4910
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7940
		CC:DOM:FS:PROC	Pamela S. Wilson	(202) 622-7950
6651	Failure to File Penalty	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
6652	Failure to File Certain Information Returns	CC:DOM:IT&A:1	John McGreevy	(202) 622-4910
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
6652(b)	Failure to Report Tips	CC:EBEO:Br2	Elizabeth Edwards	(202) 622-6040
		CC:EBEO:Br4	Karin Loverud	(202) 622-6060
6652(c)	Failure to Make Applications for Recognition of Exemption or Information Returns Available for Public Inspection Under IRC 6104(e)	CP:E:EO:P:I	David Flavin	(202) 622-7922
		CC:EBEO:Br6(FS)	Ron Weinstock	(202) 622-4290
		CC:EBEO:Br5(FS)	Joan Domike	(202) 622-4290
		CC:EBEO:Br5(FS)	Phyllis Haney	(202) 622-6070
6652(d),(e)	Annual Registration and Notification by Pension Plans, and Information Required of Certain Deferred Compensation Plans	CC:EBEO:Br2(T/FS)	Al Kelley	(202) 622-6040
6653	Failure to Pay Stamp Tax	CC:DOM:IT&A:1	John McGreevy	(202) 622-4910
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6653 (Repealed)	Negligence Penalty	CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6653(b) (Repealed)	Fraud Penalty	CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920

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6554-6655	Failure to Pay Estimated Income Tax	CC:DOM:IT&A:1	Michael Gompertz	(202) 622-4910
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6656	Failure to Deposit Certain Taxes	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6657	Bad Checks	CC:EL:GL	See Contact List on Page 155	
6658	Coordination with Title 11	CC:EL:GL	See Contact List on Page 155	
6659 (Repealed)	Addition to Tax in the Case of Valuation Overstatments	CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6659A (Repealed)	Addition to Tax in Case of Overstatement of Pension Liabilities	CP:E:EP	Staff Contact	(202) 622-6074
6660 (Repealed)	Addition to Tax in the Case of Valuation Understatement for Purposes of the Estate or Gift Tax	CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6661 (Repealed)	Substantial Understatement of Liability	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Bill Jackson	(202) 622-4960
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6662	Imposition of Accuracy Related Penalty	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
		CC:INTL	George Sellinger	(202) 874-1490
		CC:INTL	Carolyn Fanaroff	(202) 874-4360
		CC:INTL	Christopher Faiferlick	(202) 622-3810
6662(e)	Substantial Valuation Misstatement Under Chapter 2	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6663	Imposition of Fraud Penalty	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	William E. Armstrong Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6664	Definitions and Special Rules	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas C. Oswald	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6665	Applicable Rules	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6671	Rules for Applications of Assessable Penalties	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6672	Failure to Collect and Pay Over Tax	CC:EL:GL	See Contact List on Page 155	
		CC:DOM:FS:IT&A	Theresa Stephens	(202) 622-7920
		CC:DOM:FS:IT&A	Kathy Gibbs	(202) 622-7920
6673	Costs Awarded By Courts to Government is Suit Instituted by Petitioner Primarily for Delay	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:PROC	George Johnson	(202) 622-7940
		CC:DOM:FS:PROC	Jordan S. Musen	(202) 622-7950
6674	Fraudulent Statement of Failure to Furnish Statement to Employee	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6675	Excessive Claim for Fuel Use	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Frank Boland	(202) 622-3130
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920

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6676 (repealed)	'89 OBRA Returns After 12-31-89	CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Willie E. Armstrong, Jr. John L. Trevey, Jr.	(202) 622-7920 (202) 622-7920
6677	Failure to File Information with Respect to Foreign Trust	CC:DOM:IT&A:4 CC:DOM:FS:IT&A CC:INTL CC:INTL	Rudolf Planert Willie E. Armstrong, Jr. Leslie Carcraft Elizabeth Karzon	(202) 622-4940 (202) 622-7920 (202) 622-3860 (202) 622-3860
6679	Failure to File Information Return with Respect to Foreign Corporation or Partnership	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Rudolf Planert	(202) 622-4940
6682	False Information with Respect to Withholding	CC:DOM:IT&A:4 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Rudolf Planert Willie E. Armstrong, Jr. John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920 (202) 622-7920
6683	Failure of Foreign Corporation to File Return of Personal Holding Company Tax	CC:INTL	Jacob Feldman	(202) 874-1490
6684	Assessable Penalties with Respect to Liability for Tax under Chapter 42	CP:E:EO:R CP:E:EO:P:1 CC:EBEO:Br4(T,FS) CC:EBEO:Br5	William Brockner John Reilly Ronald Weinstock Paul Accettura	(202) 622-8531 (202) 622-7352 (202) 622-4290 (202) 622-6070
6685	Assessable Penalties with Respect to Private Foundation Annual Returns	CP:E:EO:P:1 CP:E:EO:R CC:EBEO:Br6(T,FS) CC:EBEO:Br5	John Reilly William Brockner Ronald Weinstock Mike Bluemfield	(202) 622-7352 (202) 622-8531 (202) 622-4290 (202) 622-6070
6686	Failure to File Returns or Supply Information by DISC or FSC	CC:INTL	Richard Chewning	(202) 622-3870
6687 (Repealed)	Failure to Supply Information with Respect to Place of Residence	CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Willie E. Armstrong, Jr. John L. Trevey, Jr.	(202) 622-7920 (202) 622-7920
6688	Assessable Penalties with Respect to Information Required to be Furnished Under Section 7654	CC:DOM:IT&A:4 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Rudolf Planert Willie E. Armstrong, Jr. John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920 (202) 622-7920
6689	Failure to File Notice of Redetermination of Foreign Tax	CC:INTL	Phyllis Marcus	(202) 622-3840
6690	Fraudulent Statement or Failure to Furnish Statement to Plan Participant	CP:E:EP CC:EBEO:Br7(FS) CC:EBEO:Br7(FS) CC:EBEO:Br7(FS)	Staff Contact Calder Robertson Amy Speetjens Don Parkinson	(202) 622-6074 (202) 622-6090 (202) 622-6090 (202) 622-6090
6692	Failure to File Actuarial Report	CP:E:EP CC:EBEO:Br7(FS) CC:EBEO:Br7(FS) CC:EBEO:Br7(FS)	Staff Contact Calder Robertson Amy Speetjens Don Parkinson	(202) 622-6074 (202) 622-6090 (202) 622-6090 (202) 622-6090
6693	Failure to Provide Reports on Individual Retirement Accounts or Annuities	CP:E:EP CC:EBEO:Br7(FS) CC:EBEO:Br7(FS)	Staff Contact Calder Robertson Don Parkinson	(202) 622-6074 (202) 622-6090 (202) 622-6090
6694	Understatement of Taxpayer's Liability by Return Preparer	CC:DOM:IT&A:4 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Rudolf Planert Thomas C. Oswald John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920 (202) 622-7920
6695	Other Assessable Penalties with Respect to Preparation of Income Tax Returns for other Persons	CC:DOM:IT&A:4 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Rudolf Planert Willie C. Armstrong, Jr. John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920 (202) 622-7920
6696	Rules Applicable to Section 6694 and 6695	CC:DOM:IT&A:4 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Rudolf Planert Willie E. Armstrong, Jr. John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920 (202) 622-7920

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6697	Assessable Penalties with Respect to Liability for Tax of Qualified Investment Entities	CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:FI&P:3 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Alan B. Munro Bill Coppersmith Alice Bennett Santina M. Jannotta Roger E. Wade	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-7870 (202) 622-7870
6698	Failure to File Partnership Returns	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Rudolf Planert Willie E. Armstrong, Jr.	(202) 622-4940 (202) 622-7920
6698A	Failure to File Information Return - Carryover Basis	CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6699 (Repealed)	Assessable Penalties Relating to Tax Credit ESOP	CP:E:EP CC:EBEO:Br7(FS)	Staff Contact Branch Contact	(202) 622-6074 (202) 622-6090
6700	Promoting Abusive Tax Shelters	CC:DOM:IT&A:7 CC:DOM:FS:IT&A	Rudolf M. Planert John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920
6701	Penalties for Aiding and Abetting Understatement of Tax Liability	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Rudolf Planert John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920
6702	Frivolous Income Tax Return	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Rudolf Planert John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920
6703	Ruler Applicable to Penalties	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Rudolf Planert John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920
6704	Failure to Keep Records, Etc.	CP:E:EP CC:EBEO:Br7(FS)	Staff Contact Calder Robertson	(202) 622-6074 (202) 622-6090
6705	Failure By Broker To Provide Notice To Payors	CC:DOM:FI&P:2 CC:DOM:FI&P:1 CC:DOM:FI&P:3 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Bill Coppersmith Alan B. Munro Alice Bennett Elizabeth A. Handler Roger E. Wade	(202) 622-3930 (202) 622-3920 (202) 622-3950 (202) 622-7870 (202) 622-7870
6706	Original Issue Discount Information Requirements	CC:DOM:FI&P:3 CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	William Blanchard Alan B. Munro Jeffrey Maddrey Elizabeth A. Handler Roger E. Wade	(202) 622-3950 (202) 622-3920 (202) 622-3930 (202) 622-7870 (202) 622-7870
6707-6708	Failure to Furnish Information Regarding Tax Shelters	CC:DOM:IT&A4 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Rudolf M. Planert William A. Heard Guy A. Bracuti	(202) 622-4940 (202) 622-7830 (202) 622-7860
6709	Penalties with Respect to Mortgage Credit Certificates	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Rudolf Planert John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920
6710	Failure to Disclose that Contributions are Nondeductible	CP:E:EO:P:1	John Reilly	(202) 622-7352
6711	Failure by Tax-Exempt Organization to Disclose Certain Information	CP:E:EO:P:1	John Reilly	(202) 622-7352
6712	Failure to Disclose Treaty-based Return Positions	CC:INTL	David Bergkuist	(202) 622-3860
6713	Disclosure or Use of Information by Preparers of Returns	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Rudolf Planert John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920
6721-6724	Failure to Comply with Information Reporting Requirements	CC:DOM:IT&A:1 CC:DOM:FS:IT&A	John McGreevy John L. Trevey, Jr.	(202) 622-4910 (202) 622-7920
6801	Authority for Establishment, Alteration, and Distribution	CC:DOM:IT&A:4	Rudolf M. Planert	(202) 622-4940
6851	Termination Assessments of Income Tax	CC:EL:GL	See Contact List on Page 155	

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6852	Termination Assessments in Case of Flagrant Political Expenditures of 501(c)(3) Organizations	CP:E:EO:P:1 CC:EBEO:Br5	John Reilly Paul Accettura	(202) 622-7352 (202) 622-6080
6861	Jeopardy Assessments of Income, Estate, Gift and Certain Excise Taxes	CC:EL:GL	See Contact List on Page 155	
6862	Jeopardy Assessment of Taxes Other than Income, Estate, Gift, and Certain Excise Taxes	CC:EL:GL	See Contact List on Page 155	
6863	Stay of Collection of Jeopardy Assessments	CC:EL:GL CC:DOM:FS:PROC CC:DOM:FS:PROC	See Contact List on Page 155 Blaise Dusenberry Lynne Camillo	 (202) 622-7940 (202) 622-7940
6864	Termination of Extended Period for Payment in Case of Carryback	CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Richard Goldstein Jordan S. Musen Stuart Spielman	(202) 622-7940 (202) 622-7950 (202) 622-7950
6867	Presumptions Where Owner of Large Amounts of Cash is Not Identified	CC:EL:GL CC:DOM:FS:PROC CC:DOM:FS:PROC	See Contact List on Page 155 Richard Goldstein Blaise Dusenberry	 (202) 622-7950 (202) 622-7940
6871	Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership Proceedings	CC:EL:GL	See Contact List on Page 155	
6872	Suspension of Period on Assessment	CC:EL:GL	See Contact List on Page 155	
6873	Unpaid Claims	CC:EL:GL	See Contact List on Page 155	
6901-6902	Procedure and Administration Transferee Liability	CC:DOM:IT&A:4 CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Rudolf M. Planert Nancy M. Galib George Johnson Jordan S. Musen	(202) 622-4940 (202) 622-7950 (202) 622-7940 (202) 622-7950
6903	Notice of Fiduciary Relationship	CC:DOM:FS:PROC CC:DOM:FS:PROC	Jordan S. Musen Nancy Galib	(202) 622-7950 (202) 622-7950
6905	Discharge of Executor from Personal Liability	CC:DOM:FS:PROC CC:DOM:FS:PROC	Jordan S. Musen Nancy M. Galib	(202) 622-7950 (202) 622-7950
7101	Form of Bonds	CC:DOM:FS:PROC CC:DOM:FS:PROC	Blaise Dusenberry George Johnson	(202) 622-7940 (202) 622-7940
7102	Single Bond in Lieu of Multiple Bonds	CC:DOM:IT&A:4 CC:DOM:FS:PROC CC:DOM:FS:PRO	Rudolf M. Planert George Johnson Blaise Dusenberry	(202) 622-4940 (202) 622-7940 (202) 622-7940
7121	Closing Agreements	CC:DOM:IT&A:4 CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Rudolf M. Planert Stuart Spielman Pamela S. Wilson Peter Reilly	(202) 622-4940 (202) 622-7940 (202) 622-7950 (202) 622-7950
7122	Compromises	CC:EL:GL CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	See Contact List on Page 155 Stuart Spielman Pamela S. Wilsom Peter Reilly	 (202) 622-7950 (202) 622-7950 (202) 622-7950
7201-7215	Chapter 75 - Crimes, Other Offenses, and Forfeitures	CC:EL:CT CC:EL:CT CC:EL:CT CC:EL:CT CC:EL:CT CC:EL:CT CC:INTL CC:INTL	Michael A. Swim Chris Langello Brian Townsend John Fuhrman Jeff S. Jordan Martin E. Needle Lilo Hester Bill Lowrance	(202) 622-4470 (202) 622-4470 (202) 622-4470 (202) 622-4470 (202) 622-4470 (202) 622-4470 (202) 874-1490 (202) 874-1490

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7216	Disclosure or Use of Information by Preparers of Returns	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-7950
7231	Failure to Obtain License for Collection of Foreign Items	CC:INTL	Lilo Hester	(202) 874-1490
7232	Failure to Register, or False Statement by Manufacturer or Producer of Gasoline or Lubricating Oil	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
7261	Representation That Retailers' Excise Tax is Excluded From Price of Article	CC:DOM:P&SI:8	Jeffrey Nelson	(202) 622-3130
7262-7275	Other Offenses	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Rudolf Planert Warren M. Joseph	(202) 622-4940 (202) 622-7900
7301	Property Subject to Tax	CC:EL:CT	See Contact List on Page 150	
7302	Property Used in Violation of Internal Revenue Laws	CC:EL:CT	See Contact List on Page 150	
7303	Other Property Subject to Forfeiture	CC:DOM:IT&A:I CC:DOM:FS:IT&A	Michael Gompertz Warren M. Joseph	(202) 622-4910 (202) 622-7900
7304	Penalty for Fraudulently Claiming Drawback	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Rudolf M. Planert Warren M. Joseph	(202) 622-4940 (202) 622-7900
7321-7327	Procedure and Administration	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Rudolf M. Planert Warren M. Joseph	(202) 622-4940 (202) 622-7900
7341-7344	Miscellaneous Penalty and Forfeiture Provisions	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Rudolf Planert Warren M. Joseph	(202) 622-4940 (202) 622-7900
7401	Authorization	CC:EL:GL	See Contact List on Page 155	
7402	Jurisdiction of District Courts	CC:EL:GL	See Contact List on Page 155	
7403	Action to Enforce Lien or to Subject property to Payment of Tax	CC:EL:GL	See Contact List on Page 155	
7404	Authority to Bring Civil Action for Estate Taxes	CC:EL:GL	See Contact List on Page 155	
7405	Action for Recovery of Erroneous Refunds	CC:EL:GL	See Contact List on Page 155	
7406	Disposition of Judgments & Monies Recovered	CC:EL:GL	See Contact List on Page 155	
7407	Action to Enjoin Income Tax Return Preparers	CC:EL:GL	See Contact List on Page 155	
7408	Action to Enjoin Promoters of Abusive Tax Shelters, etc.	CC:EL:GL	See Contact List on Page 155	
7409	Action to Enjoin Flagrant Political Expenditures of 501(c)(3) Organizations	CP:E:EO:P:1 CC:EBEO:Br5(T/FS) CC:EBEO:Br6(T/FS)	John Reilly Paul Accettura Ron Weinstock	(202) 622-7352 (202) 622-6070 (202) 622-4290
7421	Prohibition of Suits to Restrain Assessment or Collection	CC:EL:GL	See Contact List on Page 155	
7422	Civil Actions for Refunds	CC:DOM:IT&A:3 CC:DOM:FS:PROC CC:DOM:FS:PROC	Andrew Irving George Johnson Joseph T. Chalhoub	(202) 622-4930 (202) 622-7940 (202) 622-7950
7423	Repayments to Officers or Employees	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
7424	Intervention	CC:EL:GL	See Contact List on Page 155	
7425	Discharge of Liens	CC:EL:GL	See Contact List on Page 155	

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7426	Civil Actions by Persons Other than Taxpayers	CC:EL:GL	See Contact List on Page 155	
7427	Income Tax Return Preparers	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Rudolf Planert John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920
7428	Declaratory Judgments Relating to Status and Classification of Organizations Under Section 501(c)(3), Etc.	CP:E:EO:P:1 CC:EBEO:Br6(T/FS) CC:EBEO:Br6(T/FS)	David Flavin Joan Domike Ronald Weinstock	(202) 622-7922 (202) 622-4290 (202) 622-4290
7429	Review of Jeopardy Levy or Assessment Procedures	CC:EL:GL	See Contact List on Page 155	
7429(a)	Tax Court Review of Jeopardy Assessments and Levy Procedures	CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Blaise Dusenberry Richard Goldstein Stuart Spielman	(202) 622-7940 (202) 622-7950 (202) 622-7950
7430	Awarding of Court Costs and Certain Fees	CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Daniel A. Cassano John L. Trevey, Jr.	(202) 622-7920 (202) 622-7920
7431	Civil Damage for Unauthorized Disclosure of Return and Return Information	CC:EL:D	(See page 8 for list of managers)	
7432	Civil Damages for Failure to Release Lien	CC:EL:GL	See Contact List on Page 155	
7433	Civil Damages for Certain Unauthorized Collection Actions	CC:EL:GL	See Contact List on Page 155	
7441-7475	Tax Court	CC:DOM:FS:PROC CC:DOM:FS:PROC	Pamela S. Wilson Jordan S. Musen	(202) 622-7950 (202) 622-7950
7442-7433A	Jurisdiction	CC:DOM:FS:PROC CC:DOM:FS:PROC	Blaise Dusenberry Jordan S. Musen	(202) 622-7940 (202) 622-7950
7453	Rules of Practice, Procedure, and Evidence	CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Jordan S. Musen Nancy M. Galib Pamela S. Wilson	(202) 622-7950 (202) 622-7950 (202) 622-7950
7454	Burden of Proof in Fraud, Foundation Manager, and Transferee Cases	CC:DOM:FS:PROC CC:DOM:FS:PROC	Blaise Dusenberry Jordan S. Musen	(202) 622-7940 (202) 622-7950
7454(b)	Foundation Managers	CC:EBEO:Br6(T/FS)	Ronald Weinstock	(202) 622-4290
7464	Intervention by Trustee of Debtor's Estate	CC:EL:GL	See Contact List on Page 155	
7465	Provisions of Special Application to Transferees	CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Nancy Galib George Johnson Jordan S. Musen	(202) 622-7950 (202) 622-7940 (202) 622-7950
7476	Declaratory Judgments Relating to Qualification of Certain Retirement Plans	CC:EBEO:Br7(FS) CC:EBEO:Br7(FS) CC:EBEO:Br7(FS) CC:EBEO:Br7(FS)	Calder Robertson Brant Goldwyn Amy Speetjens Don Parkinson	(202) 622-6090 (202) 622-6090 (202) 622-6090 (202) 622-6090
7478	Declaratory Judgments Relating to Status of Certain Governmental Obligations	CC:DOM:FI&P:5 CC:DOM:FS:FI&P	Lon Smith Santina M. Jannotta	(202) 622-3980 (202) 622-7870
7481-7486	Procedure and Administration	CC:DOM:IT&A:4	Rudolf M. Planert	(202) 622-4940
7481(c)	Tax Court Jurisdiction to Determine Interest on Deficiencies	CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Cindy McGreevy Richard Goldstein Pamela S. Wilson	(202) 622-7940 (202) 622-7940 (202) 622-7950
7481(d)	Jurisdiction to Modify Decisions in Certain Estate Tax Cases	CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Jordan S. Musen Stuart Spielman George Johnson	(202) 622-7950 (202) 622-7950 (202) 622-7940
7482	Courts of Review	CC:DOM:FS:PROC CC:DOM:FS:PROC	Jordan S. Musen Lynne Camillo	(202) 622-7950 (202) 622-7940

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7483	Notice of Appeal	CC:DOM:FS:PROC CC:DOM:FS:PROC	Jordan S. Musen Lynne Camillo	(202) 622-7950 (202) 622-7940
7484	Charge of Incumbent in Office	CC:DOM:FS:PROC CC:DOM:FS:PROC	Jordan S. Musen Lynne Camillo	(202) 622-7950 (202) 622-7940
7485	Bond to Stay Assessment and Collection	CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Lynne Camillo Blaise Dusenberry Jordan S. Musen	(202) 622-7940 (202) 622-7940 (202) 622-7950
7486	Refund, Credit, or Abatement of Amounts Disallowed	CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Jordan S. Musen Lynne Camillo Richard Goldstein	(202) 622-7950 (202) 622-7940 (202) 622-7940
7501	Liability for Taxes Withheld or Collected	CC:EL:GL	See Contact List on Page 155	
7502	Timely Mailing Treated as Timely Filing and Paying	CC:DOM:IT&A:4 CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Rudolf Planert Blaise Dusenberry Richard Goldstein Jordan S. Musen Nancy M. Galib	(202) 622-4940 (202) 622-7940 (202) 622-7940 (202) 622-7950 (202) 622-7950
7503	Time for Performance of Acts When Last Day Falls on Saturday, Sunday, or Legal Holiday	CC:DOM:IT&A:4 CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Rudolf Planert Jordan S. Musen Nancy M. Galib Blaise Dusenberry	(202) 622-4940 (202) 622-7950 (202) 622-7950 (202) 622-7940
7504	Fractional Parts of a Dollar	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
7505	Sale of Personal Property Acquired by the United States	CC:EL:GL	See Contact List on Page 155	
7506	Administration of Real Estate Acquired by the United States	CC:EL:GL	See Contact List on Page 155	
7507	Exemption of Insolvent Banks from Tax	CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:FI&P:3 CC:DOM:FS:FI&P	Sharon Galm Bill Coppersmith Alice Bennett Santina M. Jannotta	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-7870
7508	Time for Performing Acts Postponed by Reason of Service in Combat Zone	CC:DOM:IT&A:4 CC:DOM:FS:PROC CC:DOM:FS:PROC	Rudolf Planert Jordan S. Musen Richard Goldstein	(202) 622-4940 (202) 622-7950 (202) 622-7940
7509	Expenditures Incurred by the United States Postal Service	CC:DOM:IT&A:3	Andrew M. Irving	(202) 622-4930
7510	Exemption from Tax of Domestic Goods Purchased for the United States	CC:DOM:IT&A:3	Andrew M. Irving	(202) 622-4930
7512	Separate Accounting for Certain Collected Taxes, Etc.	CC:EL:GL	See Contact List on Page 155	
7513-7516	Reproduction of Returns and Other Documents	CC:DOM:IT&A:1	Michael Gompertz	(202) 622-4910
7514	Authority to Prescribe or Modify Seals	CC:EL:GL	See Contact List on Page 155	
7517	Furnishing on Request of Statement Explaining Estate or Gift Valuation	CC:DOM:P&SI:4 CC:DOM:FS:P&SI	Lee Dunn John D. MacEachen	(202) 622-3090 (202) 622-7860
7518	Tax Incentives Relating to Merchant Marine Capital Construction Funds	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman James C. Gibbons	(202) 622-3040 (202) 622-7840
7519	Required Payments for Entities Electing Not To Have Required Taxable Year	CC:DOM:IT&A:2 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Robert Berkovsky Joyce C. Albro Thomas D. Moffitt	(202) 622-4920 (202) 622-7920 (202) 622-7900

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7520	Valuation Tables	CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
		CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7860
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
7521	Procedure Involving Taxpayer Interviews	CC:EL:GL	See Contact List on Page 155	
7522	Content of Tax Due, Deficiency, and Other Notices	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		CC:DOM:FS:PROC	Joe Chalhoub	(202) 622-7950
		CC:DOM:FS:PROC	Lynne Camillo	(202) 622-7940
7601-7611	Examination and Inspection	CC:INTL	Edward Williams	(202) 874-1490
7601	Canvass of Districts for Taxable Persons and Objects	CC:EL:GL	See Contact List on Page 155	
7602	Examination of Books and Witnesses	CC:EL:GL	See Contact List on Page 155	
7603	Service of Summons	CC:EL:GL	See Contact List on Page 155	
7604	Enforcement of Summons	CC:EL:GL	See Contact List on Page 155	
7605	Time and Place of Examination	CC:EL:GL	See Contact List on Page 155	
7605(b)		CC:DOM:FS:PROC	Pamela S. Wilson	(202) 622-7950
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
7606	Entry of Premises for Examination of Taxable Objects	CC:EL:GL	See Contact List on Page 155	
7608	Authority of Internal Revenue Enforcement Officers	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
		CC:EL:CT	See Contact List on Page 150	
7609	Special Procedures for Third Party Summons	CC:EL:GL	See Contact List on Page 155	
7610	Fees and Costs for Witness	CC:EL:GL	See Contact List on Page 155	
7611	Restrictions on Church Tax Inquiries and Examinations	CC:EBEO:Br5(T/FS)	Paul Accettura	(202) 622-6070
		CC:EBEO:Br5(T/FS)	Monica Rosenbaum	(202) 622-6070
		CC:EBEO:Br6(T/FS)	Joan Domike	(202) 622-4290
		CC:EBEO:Br8(FS)	Charles Burnett	(202) 622-4290
7621-7653	Procedure and Administration	CC:EL:GL	See Contact List on Page 155	
7622	Authority to Administer Oaths and Testify	CC:EL:GL	See Contact List on Page 155	
7623	Expenses of Detection & Punishment of Frauds	CC:DOM:IT&A:4	Rudolf M. Planert	(202) 622-4940
7624	Reimbursement to State and Local Law Enforcement Agencies	CC:DOM:IT&A:4	Rudolf Planert	(202) 622-4940
7654	Coordination of United States and Certain Possesion Individual Income Taxes	CC:INTL	Lilo Hester	(202) 874-1490
7701	Fixed Investment Trusts/Multiple Class Trusts	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Marshall Feiring	(202) 622-3960
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7940
	Partnership and Partner	CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Roberta F. Mann	(202) 622-7860
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860

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7701(a)(3)	Corporation (Classification of Association)	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:I	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Donna L. Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	Howard A. Weiner	(202) 622-7860
7701(a)(4)	Domestic	CC:DOM:P&SI:I	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Scott Hargis	(202) 622-7860
		CC:DOM:FS:P&SI	Donna L. Mucha	(202) 622-7840
		CC:DOM:FS:P&SI	Howard A. Weiner	(202) 622-7860
7701(a)(6)	Fiduciary	CC:DOM:P&SI:3	Frances Schafer	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:I	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
7701(a)(7)	Stock	CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
7701(a)(8)	Shareholder	CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Ken C. Casey	(202) 622-7930
7701(a)(18)	International Organization	CC:DOM:FI&P:I	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:INTL	Paul Manning	(202) 622-3810
		CC:INTL	David Juster	(202) 622-3850
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
7701(a)(19)	Domestic Building and Loan Association	CC:DOM:FI&P:1	Sharon Galm	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
7701(a)(31)	Foreign Estate or Trust	CC:INTL	Leslie Cracraft	(202) 622-3860
		CC:INTL	Vacant	(202) 622-3850
		CC:INTL	Elizabeth Karzon	(202) 622-3860
7701(a)(32)	Cooperative Banks	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Sharon Galm	(202) 622-3920
		CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
7701(a)(36)	Income Tax Return Preparer	CC:DOM:IT&A:4	Rudolph Planert	(202) 622-4940
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
7701(a)(38)	Joint Returns	CC:DOM:IT&A:4	Rudolf M. Planert	(202) 622-4940
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
7701(a)(39)	Persons Living Outside U.S.	CC:DOM:IT&A:I	John McGreevy	(202) 622-4910
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
7701(a)(40)	Indian Tribal Government	CC;DOM;FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:I	Alan B. Munro	(202) 622-3920
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
7701(a)(42)-(45)	Technical and Conforming Amendment Related to Treatment of Market Discount and Acquisition Discount	CC:DOM:FI&P:3	William Blanchard	(202) 622-3950
		CC:DOM:FI&P:I	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
7701(b)	Definition of Resident Aliens and Nonresident Aliens	CC:INTL	David Juster	(202) 622-3850

NOTE: Counsel field attorneys should call "Field Service" contacts (i.e., contacts with "FS" or "EL" in their symbols). Likewise, Appeals officers with questions to EBEO should call "FS" contacts. All other callers should call non-"FS" contacts. Anyone with questions regarding the status of regulations or ruling projects should call non-"FS" contacts.

7701(e)	Treatment of Certain Contracts for Providing Services, etc.	CC:DOM:IT&A:6 CC:DOM:FS:IT&A	Bill Jackson Willie E. Armstrong, Jr.	(202) 622-4960 (202) 622-7920
7701(e)(3)&(4)	Waste Disposal, Energy, and Clean Water Facilities	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
7701(f)	Use of Related Persons & Passthrough Entities	CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:FI&P:3 CC:DOM:FS:FI&P	Alan B. Munro Bill Coppersmith Alice Bennett Roger E. Wade	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-7940
7701(g)	Clarification of FMV in Nonrecourse Indebtedness	CC:DOM:P&SI:1 CC:DOM:P&SI:2 CC:DOM:P&SI:3	Diana K. Miosi Arthur Ernst William O'Shea	(202) 622-3050 (202) 622-3060 (202) 622-3080
7701(h)	Motor Vehicle Operating Leases	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman James C. Gibbons	(202) 622-3040 (202) 622-7840
7701(i)	Taxable Mortgage Pools	CC:DOM:FI&P:3 CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:FS:FI&P	Marshall Feiring Alan B. Munro Bill Coppersmith Santina M. Jannotta	(202) 622-3960 (202) 622-3920 (202) 622-3930 (202) 622-7870
7701(j)	Tax Treatment of Federal Thrift Savings Fund	CC:EBEO:Br1 CC:EBEO:Br7(FS)	 Calder Robertson	 (202) 622-6090
7702	Life Insurance Contract Defined	CC:DOM:FI&P:4 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Don Drees Nancy S. Vozar Maureen Nelson	(202) 622-3970 (202) 622-7870 (202) 622-7870
7702A	Modified Endowment Contract Defined	CC:DOM:FI&P:4 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Don Drees Nancy S. Vozar Maureen Nelson	(202) 622-3970 (202) 622-7870 (202) 622-7870
7703	Determination of Marital Status	CC:DOM:IT&A:6 CC:DOM:FS:IT&A	Bill Jackson Carol P. Nachman	(202) 622-4960 (202) 622-7920
7704	Certain Publicly Traded Partnerships Treated as Corporations	CC:DOM:P&SI:3 CC:DOM:P&SI:2 CC:DOM:P&SI:1 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	William O'Shea Arthur Ernst Diana K. Miosi Scott Hargis Donna L. Mucha	(202) 622-3080 (202) 622-3060 (202) 622-3050 (202) 622-7860 (202) 622-7840
7805	Rules and Regulations For general questions relating to the ruling and regulations process, contact the Technical Branch with responsibility for the underlying issue. Calls to the Procedureal Branch should be limited to litigation related matters.	CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Stuart Spielman Cindy McGrevey Peter Reilly	(202) 622-7950 (202) 622-7940 (202) 622-7950
7809	Deposit of Collections	CC:DOM:IT&A:4	Rudolf M. Planert	(202) 622-4940
7810	Revolving Fund for Redemption of Real Property	CC:EL:GL	See Contact List on Page 155	
7811	Taxpayer Assistance Orders	CC:EL:GL	See Contact List on Page 155	
7871	Indian Tribal Governments treated as States for Certain Purposes	CC:DOM:FI&P:2 CC:DOM:FI&P:1 CC:DOM:FI&P:3 CC:DOM:FS:FI&P	Bill Coppersmith Alan B. Munro Alice Bennett Roger E. Wade	(202) 622-3930 (202) 622-3920 (202) 622-3950 (202) 622-7970
7872	Treatment of Loans with Below Market Rate Interest (Except Gift Loans)	CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:FI&P:3 CC:INTL CC:INTL CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Alan B. Munro David Silber Alice Bennett Jeff Dorfman Paul Epstien Elizabeth A. Handler Roger E. Wade	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-3870 (202) 622-3870 (202) 622-7870 (202) 622-7870

NOTE: Counsel field attorneys should call "Field Service" contacts (i.e., contacts with "FS" or "EL" in their symbols). Likewise, Appeals officers with questions to EBEO should call "FS" contacts. All other callers should call non-"FS" contacts. Anyone with questions regarding the status of regulations or ruling projects should call non-"FS" contacts.

	Gift Loans	CC:DOM:P&SI:4	Frances Schafer	(202) 622-3090
		CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
7872(c)(1)(C)	Corporate-Shareholder Loans	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	David P. Madden	(202) 622-7540
		CC:INTL	Paul Epstein	(202) 622-3870
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
7873	Federal Tax Treatment of Income Derived by Indians from Exercise of Fishing Rights Secured by Treaty	CC:DOM:IT&A:3	Christie Jacobs	(202) 622-4930
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
9001-9042	Presidential Election Campaign Fund	CC:DOM:IT&A:3	Karin Gross	(202) 622-4930
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Gary J. Merken	(202) 622-7920
9701-9721	Coal Industry Health Benefits	CC:EBEO:Br4(T/FS)	Russell Weinheimer	(202) 622-6060
9801-9806	Group Health Plan Portability, Accesss, and Renewability	CC:EBEO:Br4	Russell Weinheimer	(202) 622-6060
NC	Windfall Profits	CC:DOM:FS:P&SI	Patrick Putzi	(202) 622-7850
		CC:DOM:FS:P&SI	William A. Beard	(202) 622-7830
NC	Oil & Gas Tax Shelters	CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830

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ALPHABETICAL INDEX OF NONCODE ISSUES

Field Service Division

as of October 1996

ISSUE	BRANCH	CONTACT	TELEPHONE
Arbitration	CC:DOM:FS:PROC	Lynne Camillo Joseph T. Chalhoub	(202) 622-7940 (202) 622-7950
Attorney - Client Privilege	CC:DOM:FS:PROC	Peter Reilly Jordan S. Musen	(202) 622-7950 (202) 622-7940
Bankruptcy Act Issues	CC:DOM:FS:PROC	Peter Reilly Lynne Camillo	(202) 622-7950 (202) 622-7940
Burden of Proof	CC:DOM:FS:PROC	Peter Reilly Blaise Dusenberry George Johnson	(202) 622-7950 (202) 622-7940 (202) 622-7940
Civil Rules of Evidence	CC:DOM:FS:PROC	Nancy M. Galib George Johnson	(202) 622-7950 (202) 622-7940
Civil Use of Illegally Obtained Evidence	CC:DOM:FS:PROC	Nancy M. Galib Richard Goldstein Lynne Camillo	(202) 622-7950 (202) 622-7940 (202) 622-7940
Collateral Estoppel	CC:DOM:FS:PROC	Nancy M. Galib Stuart Spielman Pamela S. Wilsom	(202) 622-7950 (202) 622-7950 (202) 622-7950
Conflict of Interest	CC:DOM:FS:PROC	Lynne Camillo Blaise Dusenberry	(202) 622-7940 (202) 622-7940
Danielson Rule	CC:DOM:FS:PROC	Pamela S. Wilson Nancy M. Galib	(202) 622-7950 (202) 622-7950
Decisions - Tax Court	CC:DOM:FS:PROC	Jordan S. Musen Stuart Spielman	(202) 622-7950 (202) 622-7940
Deposits vs. Payments	CC:DOM:FS:PROC	Richard Goldstein Blaise Dusenberry Nancy Galib	(202) 622-7940 (202) 622-7940 (202) 622-7940
Disclosure & FOIA	CC:DOM:FS:PROC	Jordan S. Musen Peter Reilly	(202) 622-7940 (202) 622-7950
Discovery - Tax Court (T.C. Rule 70-104)	CC:DOM:FS:PROC	Jordan S. Musen Peter Reilly Nancy M. Galib	(202) 622-7950 (202) 622-7950 (202) 622-7950
Duty of Consistency	CC:DOM:FS:PROC	Nancy M. Galib Stuart Spielman Pamela S. Wilsom	(202) 622-7950 (202) 622-7950 (202) 622-7950
Double Jeopardy & Other Constitutional Defenses to Civil Penalties	CC:DOM:FS:IT&A	Willie E. Armstrong Jr. John L. Trevey	(202) 622-7920 (202) 622-7920
Equitable Estoppel	CC:DOM:FS:PROC	Nancy Galib Stuart Spielman Richard Goldstein	(202) 622-7950 (202) 622-7950 (202) 622-7940
Equitable Recoupment	CC:DOM:FS:PROC	Richard Goldstein Cindy McGreevy Stuart Spielman	(202) 622-7940 (202) 622-7940 (202) 622-7950
Flora Full Payment	CC:DOM:FS:PROC	Joe Chalhoub George Johnson	(202) 622-7950 (202) 622-7940

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Form 870-AD Issues	CC:DOM:FS:PROC	Joe Chalhoub	(202) 622-7950
		Stuart Spielman	(202) 622-7950
Grand Jury Evidence Rule 6 (e)	CC:DOM:FS:PROC	Lynne Camillo	(202) 622-7940
		Nancy M. Galib	(202) 622-7940
Judicial Estoppel	CC:DOM:FS:PROC	Nancy M. Galib	(202) 622-7950
		Stuart Spielman	(202) 622-7950
		Richard Goldstein	(202) 622-7940
Nordstrom Motions	CC:DOM:FS:PROC	George Johnson	(202) 622-7940
		Blaise Dusenberry	(202) 622-7940
Presumption of Correctness	CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7940
		Blaise Dusenberry	(202) 622-7940
Privilege (Evidentiary)	CC:DOM:FS:PROC	Jordan S. Musen	(202) 622-7950
		Peter Reilly	(202) 622-7950
Res Judicata	CC:DOM:FS:PROC	Nancy M. Galib	(202) 622-7950
		Stuart Spielman	(202) 622-7950
		Richard Goldstein	(202) 622-7940
Statistical Sampling	CC:DOM:FS	George Bowden	(202) 622-7940
	CC:DOM:FS:PROC	Nancy Galib	(202) 622-7950
Tax Court Motions	CC:DOM:FS:PROC	Jordan S. Musen	(202) 622-7950
		Blaise Dusenberry	(202) 622-7940
Tax Court Procedural Review and Argument of Motions	CC:DOM:FS:PROC	Richard Goldman	(202) 622-7940
	CC:DOM:FS:PROC	Jordan S. Musen	(202) 622-7950
	CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
Taxpayer Bill of Rights (I&II)	CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		Pamela S. Wilson	(202) 622-7950
Westreco-Ash	CC:DOM:FS:PROC	Jordan S. Musen	(202) 622-7950
		Blaise Dusenberry	(202) 622-7940
Equitable Tolling	CC:DOM:FS:PROC	Richard Goldstein	(202) 622-7940
	CC:DOM:FS:PROC	Lynne Camillo	(202) 622-7940
Ethics in Court	CC:DOM:FS:PROC	Blaise Dusenbury	(202) 622-7940
		Lynne Camillo	(202) 622-7940

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CRIMINAL TAX CODE AND SUBJECT MATTER DIRECTORY

The Criminal Tax Division of Chief Counsel is organized on regional lines, not by subject area. Questions regarding any of the sections in Titles 28, 18, or 31, listed in section I, should be initially addressed to the appropriate regional attorney, or to the technical assistant listed in section II.

I. CODE SECTION SUBJECT

A. TITLE 26 (IRC)

§ 60501	
Chapter 75	Cash Transaction Reports
	Crimes, Other Offenses, and Forfeitures
Subchapter A	Crimes
Subchapter B	Other Offenses
Subchapter C	Forfeitures
Subchapter D	Miscellaneous Penalty and Forfeiture Provisions
§ 7608	Authority of Internal Revenue Enforcement Officers

B. TITLE 18

§ 286	Conspiracy to Defraud the Government with Respect to Claims
§ 287	False, Fictitious or Fraudulent Claims
§ 371	Conspiracy to Commit Offense or to Defraud the United States
§ 981	Civil Forfeiture
§ 982	Criminal Forfeiture
§ 1001	False Statements or Entries
§ 1956	Laundering of Monetary Instruments
§ 1957	Engaging in Monetary Transactions in Property Derived from Specified Unlawful Activity

C. TITLE 31

Chapter 53	Monetary Transactions
Subchapter II	Records and Reports on Monetary Instruments Transactions

REGION	CONTACT	TELEPHONE
Midstates	John Fuhrman	(202) 622-4470
Northeast	Chris Langello	(202) 622-4470
Southeast	Martin E. Needle	(202) 622-4470
Western	Jeff Jordan	(202) 622-4470
Technical Assistant	Martin F. Klotz	(202) 622-4470
Technical Assistant	Richard Delmar	(202) 622-4470

DISCLOSURE LITIGATION

Subject matter areas for Disclosure Litigation are incorporated in the Domestic Subject Matter Directory. The Disclosure managers listed on Page 37 of this Directory may also be contacted for questions regarding the Freedom of Information Act and the Privacy Act of 1974.

NOTE: Counsel field attorneys should call "Field Service" contacts (i.e., contacts with "FS" or "EL" in their symbols). Likewise, Appeals officers with questions to EBEO should call "FS" contacts. All other callers should call non-"FS" contacts. Anyone with questions regarding the status of regulations or ruling projects should call non-"FS" contacts.

GENERAL LEGAL SERVICES SUBJECT MATTER DIRECTORY

SUBJECT AND APPLICABLE CODE SECTION	CONTACT PERSON	PHONE NUMBER
Claims, Labor and Personnel Law Branch:		
Adverse Actions 5 U.S.C. Section 7500 *et seq.*	Neil Worden	(202) 401-4013
Agency Grievances under the CCDM and IRM	E. Lee Patton	(202) 401-4013
Congressional Inquiries regarding Labor and Personnel Matters	E. Lee. Patton	(202) 401-4013
Denial of Within Grade Increase 5 U.S.C. Section 4300 *et seq.*	Neil Worden	(202) 401-4013
Discrimination Complaints/EEO	E. Lee Patton	(202) 401-4013
Drug Testing	Neil Worden	(202) 401-4013
Grievance Arbitration	E. Lee Patton	(202) 401-4013
Information Requests in the Labor Area 5 U.S.C. Section 7117	E. Lee Patton	(202) 401-4013
Legal Opinions in the Labor and Personnel Areas	E. Lee Patton	(202) 401-4013
Negotiability Appeal 5 U.S.C. Section 7117	Neil Worden	(202) 401-4013
Negotiations	Neil Worden	(202) 401-4013
Representation/Clarification of Unit Cases 5 U.S.C. Section 7112	E. Lee Patton	(202) 401-4013
Review/Comment on Legislation/Regulations regarding Labor and Personnel Matters	Neil Worden	(202) 401-4013
Unacceptable Performance 5 U.S.C. Section 4300 et seq.	Neil Worden	(202) 401-4013
Unemployment Compensation Hearings	Mary Ellan Regets	(202) 401-4013
Unfair Labor Practice 5 U.S.C. Section 7116	Neil Worden	(202) 401-4013
Whistleblower Protection Act 5. U.S.C. Section 1221	Neil Worden	(202) 401-4013
Claims for damage against the Government (tort claims)	Mary Lewis Deanne Sobczak	(202) 401-4013 (202) 401-6029
Claims for damage to employee property	Deanne Sobczak John Walker	(202) 401-6029 (202) 401-6029

Claims Collections (current or former employees)	Karen Keller Mary Lewis	(202) 401-4013 (202) 401-6029
Federal Tort Claims Act suits 28 U.S.C. Section 1346(b) 29 U.S.C. Sections 2671-2680	Karen Keller Patti Gray	(202) 401-4013 (202) 401-6029
Damage suits against employees (Constitutional Torts)	John Walker Karen Keller	(202) 401-6029 (202) 401-4013
Representation of employees by DOJ in suits in the federal and state court	Karen Keller John Walker	(202) 401-4013 (202) 401-6029
Agreements for waiver of limitation on informant awards	John Walker Mary Lewis	(202) 401-6029 (202) 401-4013

Ethics & General Government Law Branch

Appropriations/Budget Matters	Eva B. Tewel	(202) 401-4944
Delegations of Authority	David K. Barnes	(202) 401-4944
Federal Advisory Committee Act 5 U.S.C. App.	Eva B. Tewel	(202) 401-4944
Financial Conflicts of Interest 18 U.S.C. Section 208	Marc Rigrodsky	(202) 401-4944
Government Ethics	Stuart W. Endick	(202) 401-4944
Post-Government Employment 18 U.S.C. Section 207	Stuart W. Endick	(202) 401-4944
Procurement Integrity Act 41 U.S.C. Section 423	Marc Rigrodsky	(202) 401-4944
Professional Responsibility	Marc Rigrodsky	(202) 401-4944
Outside Legal Employment Requests	Judith T. Shepard	(202) 401-4944
Standards of Conduct/Rules of Conduct (including DAEO Opinions)	Stuart W. Endick	(202) 401-4944

Public Contract Law Branch:

Government Contract	Donald M. Suica	(202) 401-4062
Interagency Agreements	Donald M. Suica	(202) 401-4062
OMB Circular A-76	Donald M. Suica	(202) 401-4062
TSM (Tax Systems Modernization)	Robert Humphries	(202) 401-4062
Computer Security Act	Woody Roberson	(202) 401-4062
Data Rights & Licensing	Donald M. Suica	(202) 401-4062

Cooperative Agreements	Donald M. Suica	(202) 401-4062
Informant Agreements	Eileen Strong	(202) 401-4062
IRS Intellectual Property Interests	Donald M. Suica	(202) 401-4062
Procurement Fraud	Robert Humphries	(202) 401-4062
Diesel Dye Agreement	Dana Vader	(202) 401-4062

GENERAL LITIGATION

Instructions for Use

This directory is not to be used in lieu of a written request for advice. Informal advice may be useful if there is insufficient time for requesting a written advisory opinion. You should contact the appropriate Branch Chief listed and, if unavailable, then the Senior Technician Reviewer followed by the Assistant Branch Chief. Branch management is as follows:.

Branch 1

Branch Chief — Alan C. Levine
Senior Technician Reviewer — Michael Arner
Asst. Branch Chief — Walter Ryan
(202) 622-3610

Branch 2

Branch Chief — Kathryn Zuba
Senior Technican Reviewer — Joseph Clark
Asst. Branch Chief — Mitch Hyman
(202) 622-3620

Branch 3

Branch Chief — Lawrence Schattner
Senior Technician Reviewer — Robert Miller
Asst. Branch Chief — Charles Samuel
(202) 622-3630

BANKRUPTCY ISSUES[1]

Bankruptcy issues are assigned based upon the chapter (7, 9, 11, 12 or 13) in which the issue arises. and as set forth in more detail below. Non-bankruptcy issues ar assigned based upon subject and applicable I.R.C. responsibility set forth below.

All issues in Chapters 7, 9 & 12 cases	Branch 1
All issues in Chapter 11 cases and General Bankruptcy Advisories	Branch 2
All issues in Chapter 13 cases	Branch 3

NON-BANKRUPTCY ISSUES

Per either the Subject Matter Jurisdiction or Code Section Indexes below, contact the appropriate branch.

Subject Matter Jurisdiction

* Anti-Injunction Act - Branch 2
* ARDI and Large Case Accounts Receivable - Branch 1
* Assessment Process - Branch 3
* Bankruptcy Forms Manual/Macro - Branch 2
* Bankruptcy Rules - Branch 2
* Bond Obligations-establishing liability under - Branch 1
* Centralized Court Cases - Branch 2
* Civil damage actions under I.R.C. Sections 7432 and 7433 - Branch 3
* Compromise (OIC) - Branch 2

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[1] **Cases involving issues under Bankruptcy Code Chapter 1, 3 & 5 always arise in Chapter 7, 9, 11, 12 or 13 cases. These will be assigned to the Branch handling 7, 9, 11, 12 or 13 cases based on the type of case in which the issue arises. Likewise, when an advisory opinion involves an issue which arises in a Chapter 13 case, that would be assigned to Branch 3, even if it is a BC Section 362 issue. However, when a general question arises concerning a bankruptcy issue and no case or type of case is involved, e.g., does automatic stay apply to administrative disciplinary proceedings against employees, it will be assigned to Branch 2.**

* Decedents Estates - Branch 2
* Declaratory Judgments - Branch 2
* Electronic Lien Filing/Electronic Levies - Branch 1
* Erroneous Refunds - Branch 2
* Estate Tax Liens - Branch 1
* Fed/State Issues - Branch 1
* Fiduciary Liability - Branch 2
* FOIA Issues - Branch 2
* Fraudulent Conveyances - Branch 2
* Gift Tax Liens - Branch 1
* Injunctions - defensive - Branch 2
* Injunctions - mandatory - Branch 3
* Insolvency Proceedings Under 31 U.S.C. Section 3713 - Branch 2
* Jeopardy and termination assessments - Branch 3
* Judgment - reducing tax claims to judgment - Branch 1
* Large Case Bankruptcy Program - Branch 2
* Legislation & Regulation - Branch 3
* Legislative Matters/Regulations - Branch 3
* Levy and Sale Procedures - Branch 1
* Liens - Filing, Notice, Priority, Release, and Discharge - Branch 1
* Limited Liability Corporations/Partnership issues on liability for tax - Branch 2
* Miller Act - Enforcing Liability Under - Branch 1
* MSSP - To branch with jurisdiction over issue presented
* Payments, refunds and credits - Branch 2
* Penalties - Branch 2
* Property subject to collection issues - Branch 1
* Quiet title proceedings under 28 U.S.C. Sections 2409 & 2410 - Branch 1
* Redemption - Branch 1
* Responsible person liability - Branch 2
* SAUSA Program - Branch 2
* Standing Orders - Branch 2
* Summonses and Information Gathering issues - Branch 3
* Surplus Proceeds - Branch 1
* Tax Protestor Issues - Branch 3
* Tax Systems Modernization - Branch 2
* Third party liability under I.R.C. Section 3505 - Branch 2
* Transferee Liability - Branch 2
* Writs of Entry - Branch 3
* Writs of Mandamus - Branch 3
* Wrongful Levy - Branch 1

Code Section Jurisdiction

3505	Liability of Third Parties Paying or Providing for Wages - Branch 2
6036	Notice of Qualification as Executor or Receiver - Branch 2
6159	Installment Payments - Branch 2
6201	Assessment Authority - Branch 3
6202	Establishment of Regulations of Mode of Time of Assessment - Branch 3
6203	Method of Assessment - Branch 3
6204	Supplemental Assessments - Branch 3
6301	Collection Authority - Branch 1
6303	Notice and Demand for Tax - Branch 1
6311	Payment by Check of Money Order - Branch 2
6313	Fractional Parts of a Cent - Branch 2
6314	Receipt for Taxes - Branch 2
6315	Payments of Estimated Income Tax - Branch 2
6316	Payments by Foreign Currency - Branch 2
6317	Payments of Federal Unemployment Tax for Calendar Quarter - Branch 2
6321	Lien for Taxes - Branch 1
6322	Period of Lien - Branch 1
6323	Validity and Priority Against Certain Persons - Branch 1
6323A	Special Liens for Estate Tax Deferred Under Section 6166 - Branch 1
6324	Special Lien for Estate and Gift Taxes - Branch 1
6325	Release of Lien or Discharge of Property - Branch 1

6326 Administrative Appeal of Liens - Branch 1
6331 Levy and Distraint - Branch 1
6332 Surrender of Property Subject to Levy - Branch 1
6333 Production of Books - Branch 1
6334 Property Exempt from Levy - Branch 1
6335 Sale of Seized Property - Branch 1
6336 Sale of Perishable Goods - Branch 1
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Internal Revenue Service Field Organization

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(Criminal Investigation)

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Chief	William C. Reitan	(713) 773-7250

Illinois Appeals

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Chief	Mazique Johnson	(312) 886-5736

Kansas-Missouri Appeals

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Midwest Appeals

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North Central Appeals

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South Texas Appeals

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Brooklyn Appeals

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Chief	Laura Mays	(602) 207-8193 VMS 372001-2917

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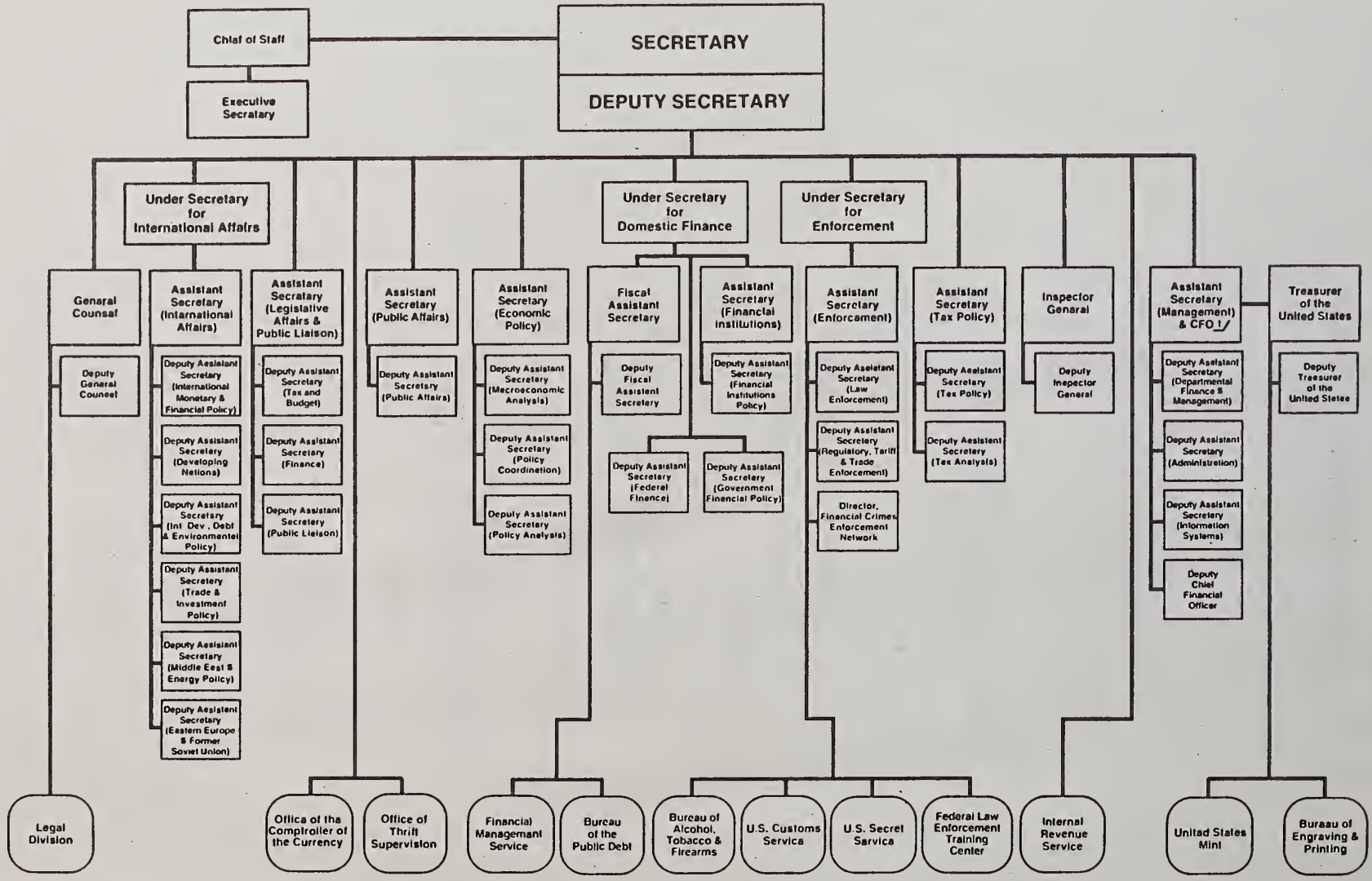

1/ Assistant Secretary (Management) is the Chief Financial Officer (CFO).

Approved: /s/ _____ _____
Robert E. Rubin Secretary of the Treasury Date

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Clerk of the Court	Charles S. Casazza	(202) 606-8754

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Baerga, Carmen M.	CC:NER:MAN	(212) 264-7968
Bailey, Anne E.	CC:SER:GCD:BIR	(205) 912-5468
Bailey, Darlene	CC:F&M:IS:,4032	(202) 622-8000
Bailey, Mary	CC:F&M:PF:PA:A, L'Pl, Flr 5	(202) 874-9478
Bailey, Michael G.	CC:DOM:FI&P,4300	(202) 622-4438
Bailey, Raymond	CC:DOM:IT&A,5530	(202) 622-4910
Bailey, Ruby	CC:NER	(212) 264-5564
Baker, George B.	CC:DOM:IT&A,5133	(202) 622-4920
Baker, Michael D.	CC:NER:PEN:PHI	(215) 597-3442
Baker, Roger E.	CC:DOM:P&SI,5426	(202) 622-3120
Baker, Stephen P.	CC:WR:PNW:ANC	(907) 271-6470
Baker, Susan T.	CC:DOM:FI&P,4316	(202) 622-3940
Baker, Thomas	CC:M&SP,3539	(202) 622-3360
Baker, Wilton A.	CC:SER:DEM:WAS	(202) 634-5403 x 269
Bakutes, Peter D.	CC:WR:NCA:SF	(415) 744-9208
Balboni, Janet R.	CC:MSR:HOU	(713) 773-7300
Baldwin, Janis E.	CC:MSR:GLS	(972) 308-7365
Bandy, Pamela J.	CC:SER:VWV:RCH	(804) 771-8148
Baniewicz, Joseph P.	CC:INTL, L'PL, Flr 5	(202) 874-4360
Bannister, Doretha S.	CC:EL:CT, 2575	(202) 622-4460
Barham, Lynn	CC:EBEO,S213	(202) 622-6010
Barish, Christine B.	CC:WR:LAD:LA	(213) 894-7101
Barkley, Sara J.	CC:WR:RMD:DEN	(303) 844-3258
Barley, Wanda	CC:NER:NJD:NEW	(201) 645-2402

Barnes, David	CC:F&M:GLS:E&GG	(202) 401-4944
Barnes, Donald	CC:DOM:IT&A,5535	(202) 622-4970
Barnes, S. Mark	CC:WR:RMD:SLC	(801) 799-6623
Barnett, Rita C.	CC:DOM:F5,4039	(202) 622-7890
Barnett, Teresa K.	CC:MSR:HOU	(713) 773-7300
Barr, Evelyn W.	CC:SER:KYT:NAS	(615) 736-5500
Barral, Roland	CC:NER:MAN	(212) 264-7940
Barry, Julie A.	CC:F&M:GLS:CLP	(202) 401-4013
Barry, William F.	CC:DOM:CORP,4426	(202) 622-7770
Bartlett, Rodney J.	CC:SER:IDD:IND	(317) 226-7473
Barton, Sharlayne	CC:EL:GL,2316	(202) 622-3620
Bass, June Y.	CC:WR:SCA:SD	(619) 557-5090
Bass, Steven B.	CC:MSR:STX:AUS	(512) 499-5669
Bassin, Jeffrey L.	CC:NER:OHI:CIN	(513) 684-3204
Basso, Robert	CC:DOM:IT&A,5138	(202) 622-4940
Bauchner, Joyce	CC:EL:GL,2000	(202) 622-3600
Baughman, Beverly A.	CC:DOM:IT&A,5144	(202) 622-4940
Baumgarten, J. Peter	CC:DOM:IT&A,5039	(202) 622-4950
Baxer, Robert	CC:NER:NJD:NEW	(201) 645-2598
Beatie, Sara Ellen	CC:SER:LC:JAX	(904) 232-2788
Beaver, Margaret H.	CC:SER:KYT:NAS	(615) 736-5500
Beck, Elizabeth G.	CC:INTL, 4712	(202) 622-3840
Becker, John E.	CC:NER:PEN:PHI	(215) 597-3442
Bednarz, Linda S.	CC:NER:PEN:PHI	(215) 597-3442
Behrman, Maureen A.	CC:NER:OHI:CLE	(216) 522-3380
Beile, Kandis	CC:WR:NCA:SAC	(916) 974-5700
Beker, Harry	CC:EBEO,5237	(202) 622-6080
Belanger, Terri A.	CC:DOM:P&SI,5408	(202) 622-3080
Bell, Gloria J.R.	CC:DOM:F5,4516	(202) 622-7960
Bell, Sunserai T.	CC:SER:GLS	(404) 331-1082
Bellis, M. Kathryn	CC:MSR:HOU	(713) 773-7300
Bellisime, Tracy A.	CC:MSR:KSM:KCY	(816) 283-3046 x111
Benford, Gary A.	CC:MSR	(972) 308-7351
Bennett, Alice M.	CC:DOM:FI&P,4116	(202) 622-3950
Bennett, Donna L.	CC:NER:PODPHI	(215) 597-8076
Bennett, Phoebe	CC:DOM:CORP,4404	(202) 622-7750
Bennun, Nelida	CC:NER:NJD:NEW	(201) 645-3139
Benthall, Angela M.	CC:INTL, L'PI, Flr 5	(202) 874-4360
Bentley, Michael W.	CC:MSR:NTX:DAL	(972) 308-7900
Berenbolm, Deborah R.	CC:WR:NCA:SF	(415) 744-9211
Berg, G. Lois.	CC:F&M:PA, L'PL, Flr 5	(202) 874-9650
Bergkuist, David F.	CC:INTL,4567	(202) 622-3860
Berken, Richard	CC:DOM:IT&A,5537	(202) 622-4970
Berkovsky, Robert A.	CC:DOM:IT&A,5135	(202) 622-4920
Berlau, Charles M.	CC:MSR:KSM:KCY	(816) 283-3046 x108
Berman, Mary A.	CC:DOM:P&SI,5424	(202) 622-3120
Bernstein, Jamie	CC:EL:D, 3562	(202) 622-4570
Berry, Lorraine	CC:DOM:CORP,4428	(202) 622-7770
Besecky, Charles P.	CC:INTL,4567	(202) 622-3860
Best, Stephen C.	CC:NER:CTR:HAR	(203) 290-4075
Beyer, Thomas	CC:MSR	(972) 308-7376
Bezold, George W.	CC:MSR:MWD:MIL	(414) 297-4240
Bickers, Kathy L.	CC:SER:GEO:ATL	(404) 331-1327
Bigelow, Angela	CC:DOM:CORP,2607	(202) 622-7570
Biles, Sandra L.	CC:SER:DEM:BAL	(410) 962-3110
Billings, Janice F.	CC:SER:KYT:NAS	(615) 736-5513
Binder, Mary R.	CC:NER:PEN:PIT	(412) 644-4905
Bird, Susie	CC:DOM:IT&A,5539	(202) 622-4960
Bishop, Alfred C., Jr.	CC:DOM:F5,4136	(202) 622-7930
Bissell, William G.	CC:MSR:HOU	(713) 773-7300
Bitner, Michael W.	CC:MSR:SPR	(217) 527-6000
Black, Feshea L.	CC:WR:PNW:SEA	(206) 220-5951
Blackburn, Mary J.	CC:SER:KYT:LOU	(502) 582-5471
Blackiston, Jacqueline B.	CC:INTL,L'PL, 3319	(202) 874-1490
Blackwell, Eileen G.	CC:SER:NCS:GBO	(910) 378-2119
Blagg, William L.	CC:SER:GEO:ATL	(404) 331-6084
Blaine, George J.	CC:DOM:IT&A,5524	(202) 622-4910
Blanchard, William	CC:DOM:FI&P:3,4116	(202) 622-3950
Blodgett, William L.	CC:DOM:P&SI:5306	(202) 622-3090
Bloom, Gary L.	CC:MSR:AOK:OKL	(405) 297-4820
Bloom, Richard S.	CC:NER:OHI:CLE	(216) 522-3380
Blouke, Milton B.	CC:WR:SWD:LV	(702) 455-1127
Bluestein, Gary P.	CC:NER:UNY:BUF	(716) 551-5610
Blum, Brian	CC:DOM:P&SI,5005	(202) 622-3050
Blume, Arlene A.	CC:DOM:F5,4510	(202) 622-7880
Blumenfeld, Michael	CC:EBEO:Br5,5229	(202) 622-6070
Blyer, Patricia	CC:F&M:PA:A, L'PL, Flr 5	(202) 874-9477
Bobbitt, James T., Jr.	CC:SER:DEM:WAS	(202) 634-5541 x 258
Boehm, Linda	CC:NER:RC:GLS	(212) 264-0416
Bogdonoff, Glenn N.	CC:DOM:CORP,4228	(202) 622-7530
Bogner, William E.	CC:MSR:ILD:CHI	(312) 886-9225 x 317
Bogos, Nicholas	CC:DOM:FI&P, 4312	(202) 622-3920
Boland, Frank K.	CC:DOM:P&SI,5320	(202) 622-3130
Boman, Michael L.	CC:MSR:KSM:KCY	(816) 283-3046
Bomgardner, Sharon	CC:INTL, 4567	(202) 622-3860
Bonner, Hugh P.	CC:NER:NED:BOS	(617) 565-7903
Boody, Eric E.	CC:DOM:FI&P,4108	(202) 622-3960
Booker, Ella Jay	CC:DOM:IT&A,5030	(202) 622-4990
Boone, Evangeline	CC:NER:MAN	(212) 264-5298
Boone, Forest R.	CC:DOM:IT&A,5545	(202) 622-4960
Boozer, E. Danielle	CC:F&M:FM, L'PL, Flr 5	(202) 874-9570
Borgioni, Ellen S.	CC:SER:NFL:JAX	(904) 232-2788
Bornholdt, Gary W.	CC:NER:BRK	(516) 832-2400
Botwinick, Gary	CC:NER:MAN	(212) 264-7135
Boucher, Dorothy	CC:WR:SCA:LN	(714) 360-3440
Boulanger, Raymond	CC:NER:UNY:BUF	(716) 551-5610
Boulet, William P. Jr.	CC:WR:RMD:DEN	(303) 844-3258
Bourquin, Linda J.	CC:SER:GCD:NO	(504) 558-3112
Bowden, George E.	CC:DOM:F5,4135	(202) 622-7940
Bowe, Debra A.	CC:WR:LAD:LA	(213) 894-4650
Bowen, Harriett J.	CC:SER:KYT:LOU	(502) 582-5471
Bowles, Elizabeth F.	CC:SER:NCS:GBO	(910) 378-2231
Bowman, Barbara	CC:F&M:IS:SD	(202) 874-4300
Boyer, Robert L.	CC:WR:RMD:DEN	(303) 844-3258
Boykin, Spencer	CC:DOM:IT&A,5030	(202) 622-4990
Boyle, John J.	CC:NER:OHI:CIN	(513) 684-6144
Brachfeld, Donald	CC:NER:NJD:NEW	(201) 645-6205
Bracken, Roger	CC:INTL, 4567	(202) 622-3860
Brackett, William D.	CC:EL:GL,BR3,2320	(202) 622-3630
Bracuti, Guy A.	CC:DOM:F5,4521	(202) 622-7860
Bradley, George H.	CC:DOM:IT&A,5137	(202) 622-4920
Brammer, William H.,Jr.	CC, 3539	(202) 622-3360
Brantley, Gerald	CC:MSR:STX:AUS	(512) 499-5771
Brasch, Stan	CC:F&M:IS:SS, L'PL, Flr 5	(202) 874-9205

Bray, Patricia A.	CC:INTL,4712	(202) 622-3840
Braye, Linda	CC:EL:D:Br 3, 3552	(202) 688-4590
Breen, David	CC:NER:PEN:PHI	(215) S97-3442
Bress, Bernard T.	CC:INTL,4555	(202) 622-38S0
Bressler, Kenneth L.	CC:MSR:NTX:DAL	(972) 308-7900
Breton, Michael P.	CC:NER:CTR:HAR	(860) 290-408S
Brewer, Regina A.	CC:SER:DEM:WAS	(202) 634-5407 x 251
Brewster, Jody J.	CC:DOM:IT&A,5501	(202) 622-4800
Brickates, Lewis K.	CC:DOM:CORP,4426	(202) 622-7770
Bridges, Dorothy	CC:WR:RMD:SLC	(406) 441-1001
Brigman, Lillian	CC:MSR:HOU	(713) 773-7300
Brill, Bruce	CC:F&M:PA:P,L'PL, Flr 5	(202) 874-9640
Brimer, Lynn M.	CC:NER:MIC:DET	(313) 226-2003 x 227
Britt, Joyce	CC:WR:NCA:SF	(415) 744-9201
Britton, Barbara V.	CC:DOM:FI&P,4005	(202) 622-3910
Brocato, Mary E.	CC:SER:GCD:BIR	(20S) 912-S469
Brodsky, David N.	CC:NER:NED:BOS	(617) 565-7862
Brokaw, James L.	CC:EBEO,5229	(202) 622-6070
Brookens, Marilyn	CC:DOM:IT&A,S139	(202) 622-4920
Brooks, Bermuda S.	CC:DOM:FS,4510	(202) 622-7880
Brooks, Clare J.	CC:SER:DEM:BAL	(410) 962-3130
Brooks, Ronald C.	CC:DOM:P&SI,5422	(202) 622-3120
Brooks, Vallie C.	CC:SER:KYT:NAS	(615) 736-5509
Brough, Julie A.	CC:WR:LAD:LA	(213) 894-3027
Brown, Alberta W.	CC:MSR:ILD:CHI	(312) 886-9225 x 304
Brown, Aubrey C.	CC:SER:KYT:LOU	(502) 582-6575
Brown, Brenda	CC:F&M:FM-E	(202) 874-4210
Brown, Daniel	CC:F&M:IS:SD, L'PL Flr S	(202) 874-6729
Brown, Darrin	CC:F&M:IS:SD, L'PL Flr 5	(202) 874-8795
Brown, Elizabeth	CC:SER:IDD:IND	(317) 226-5119
Brown, Ida	CC:EBEO,5229	(202) 622-6070
Brown, Ladd C.	CC:SER:SFL:MIA	(305) 982-5302
Brown, Lisa J.	CC:DOM:FS,4527	(202) 622-7900
Brown, Roger	CC:INTL, L'PL, Flr 5	(202) 874-4360
Brown, Stephanie E.	CC:DOM:P&SI,5429	(202) 622-3090
Brown, Stuart L.	CC:,3026	(202) 622-3300
Brown, Theodore R.	CC:DOM:FS,4516	(202) 622-7960
Brown, Thomas	CC:F&M:P:P,4033	(202) 622-3540
Broxton, Rosalee	CC:NER:NJD:NEW	(201) 645-6581
Brumley, S. Ray	CC:DOM,4409	(202) 622-3859
Buchanan, Barbara L.	CC:WR:PNW:SEA	(206) 220-5954
Buchbinder, Richard E.	CC:NER:NJD:NEW	(201) 645-2380
Buckman, Lois A.	CC:SER:DEM:BAL	(410) 962-98S3
Budd, Sharnetta A.	CC:SER:DEM:WAS	(202) 634-5405 x 248
Budde, John E.	CC:NER:OHI:CIN	(513) 684-6149
Bui, Crystal T.	CC:WR:CCA:SJ	(408) 494-7851
Bullard, Christopher K.	CC:F&M:GLS:CLP	(202) 401-6029
Bumbry, Cassandra T.	CC:F&M:FM. L'PL Flr 5	(202) 874-9510
Bunch, Rhonda	CC:DOM:FI&P,4107	(202) 622-3970
Bundy, Idell	CC:EBEO,5241	(202) 622-6080
Burbach, William F.	CC:WR:GLS	(415) 575--7330
Burbank, Belva	CC:INTL	(202) 622-3810
Burbank, Robert J.	CC:MSR:KSM:STL	(314) 42S-4747
Burgess, Jacquelyn	CC:DOM:CORP,4000	(202) 622-7164
Burgess, Ronald K.	CC:DOM:CORP,4002	(202) 622-6835
Burghart, Harold E.	CC:DOM:P&SI,5111	(202) 622-3110
Burke, Constance	CC:NER:NJD:NEW	(201) 64S-2491
Burke, Deane M.	CC:DOM:P&SI,5406	(202) 622-3080
Burke, Erika	CC:DOM:FI&P,4306	(202) 622-3900
Burkom, Michael	CC:DOM:IT&A,5028	(202) 622-4980
Burnett, Charles B.	CC:EBEO,4S39	(202) 622-6090
Burns, Alison G.	CC:DOM:FS,4136	(202) 622-7930
Burns, Bobby D.	CC:INTL, L'PL, 3319	(202) 874-1490
Burns, Paul B.	CC:WR:SCA:LN	(714) 360-3439
Burton, Brenda	CC:F&M:P:P,4033	(202) 622-3540
Busby, Jan W.	CC:MSR:STX:AUS	(512) 499-S662
Busby, Minnie	CC:MSR	(972) 308-7380
Bush, Frank L.	CC:WR:GLS	(415) S7S-7330
Bush, Jennifer T.	CC::F&M:PA:P, L'PL, Flr 5	(202) 874-9672
Butler, Brenda E.	CC:DOM:CORP,4016	(202) 622-7710
Butler, Deborah A.	CC:DOM:FS,40S0	(202) 622-7800
Butler, Donna	CC:DOM,3527	(202) 622-4S00
Butler, Martha A.	CC:DOM:FS,2569	(202) 622-7970
Butler, Michelle	CC:DOM:IT&A,5510	(202) 622-4800
Butler, Zella	CC:F&M:P:P,4033	(202) 622-3S40
Byrd, Kimberly	CC:INTL, L'PL, Flr S	(202) 927-3142
Byrum, Glenda	CC:SER:KYT:NAS	(615) 736-7104

C

Caballero, Catherine J.	CC:WR:PNW:POR	(S03) 326-3189
Cadenas, Ricardo A.	CC:INTL,L'PL, 3319	(202) 874-1490
Caffrey, Jaye M.	CC:MSR:HOU	(713) 773-7300
Calabrese, Michael J.	CC:MSR:MWD:MIL	(414) 297-4241
Caldwell, Dawn P.	CC:SER:DEM:BAL	(410) 962-3110
Calhoun, Sam	CC:WR:NCA:SF	(415) 744-9208
Calkins, Mary Beth	CC:SER:GCD:NO	(504) 558-3111
Calligan, Paula J.	CC:NER:PEN:PIT	(412) 644-3441
Camacho, Ramon	CC:INTL,4S62	(202) 622-3870
Camacho, Rosemarie	CC:NER:BRK	(516) 832-2401
Cameron, Bonnie	CC:SER:GEO:ATL	(404) 331-1221
Camidge, Carolyn M.	CC:SER:NFL:JAX	(904) 232-2788
Camillo, Lynne A.	CC:DOM:FS,4135	(202) 622-7940
Cammack, Ann B.	CC:DOM:FI&P:4,4111	(202) 622-3970
Camp, Bryan	CC:EL:GL,Br3,2315	(202) 622-3630
Campbell, Amy A.	CC:SER:GEO:ATL	(404) 331-13SS
Campbell, Carol A.	CC:EL:GL,Br2,2309	(202) 622-3620
Campbell, Catherine L.	CC:WR:PNW:SEA	(206) 220-S9S4
Campbell, W. Kenneth	CC:WR:SCA:LN	(714) 360-3444
Campbell, Ronald P.	CC:SER:GL	(404) 331-6161
Canale, David	CC:INTL, L'PL, Flr S	(202) 874-4360
Canavello, Susan S.	CC:SER:GCD:NO	(S04) S58-3114
Cannon, James E.	CC:MSR:KSM:KCY	(816) 283-3046 x101
Cantalupo, Barbara	CC:WR:NCA:SF	(41S) 744-9228
Cantrell, Gertie B.	CC:SER	(404) 331-6194
Caporelli, Dawn	CC:NER:PODPHI	(21S) S97-3442
Cappiali, Carol M.	CC:NER:PODPHI	(21S) S97-3442
Carbajal, Mercedes	CC:WR:LAD:LA	(213) 894-4632
Carey, James	CC:F&M:IS:SD	(202) 874-7353
Carey, Marie	CC:F&M:IS,4125	(202) 622-7328
Carlin, Cathi	CC:F&M:IS:SS, L'PL, Flr S	(202) 874-4300
Carlin, Elliot M.	CC:NER:GLS	(212) 264-0416

Carlisle, Debra L.	CC:DOM:IT&A,5045	(202) 622-4950
Carlisle, Richard L.	CC:DOM:FS,4105	(202) 622-3970
Carlson, Elizabeth	CC:MSR	(972) 308-7408
Carlton, Dale	CC:DOM:P&SI,5430	(202) 622-3090
Carmichael, Denise	CC:DOM:IT&A,5537	(202) 622-4970
Carnahan, Elizabeth	CC:WR:LAD:LA	(213) 894-2254
Carpenter, Peggy L.	CC:F&M:IS,4032	(202) 622-8000
Carpenter, Tohisa	CC:DOM:FS,4516	(202) 622-7960
Carriger, Hank N.	CC:MSR:MWD:OMA	(402) 221-7334
Carroll, Irene S.	CC:WR:LAD:LA	(213) 894-4650
Carroll, Lisa M.	CC:F&M:PA, L'PL, Flr 5	(202) 874-9440
Carroll, Nancy J.	CC:WR:SCA:LN	(714) 360-3434
Carroll, Thomas	CC:F&M:IS:SD	(202) 874-8106
Carter, Karen	CC:NER:OHI:CIN	(513) 684-3213
Carter, Melissa A.	CC:INTL,4617	(202) 622-3810
Carter, Milton J, Jr.	CC:WR:PNW:SEA	(206) 220-5954
Carter, Steve	CC:F&M:IS:LIB,4324	(202) 622-5833
Carter, Teresa	CC:F&M:P, 4026	(202) 622-3510
Carter, Thomas	CC:EL:D,3553	(202) 622-4580
Carter, Vernon S.	CC:EBEO,5233	(202) 622-6070
Casali, Joan	CC:NER:BRK	(516) 832-2401
Cascino, James M.	CC:MSR:ILD:CHI	(312) 886-9225 x 338
Case, Denise	CC:DOM:IT&A,5413	(202) 622-5020
Casey, Jean	CC:EBEO, 5333	(202) 622-6060
Casey, Ken C.	CC:DOM:FS,4136	(202) 622-7930
Casey, Robert E.	CC:WR:PNW:SEA	(206) 220-5951
Casey, Robert M.	CC:DOM:IT&A,5551	(202) 622-4960
Cashman, Marie	CC:EBEO,5335	(202) 622-6040
Cassano, Daniel A.	CC:DOM:FS,4545	(202) 622-7900
Cassimus, Sandra O.	CC:MSR:AOK:OKL	(405) 297-4815
Castor, William F.	CC:MSR:AOK:OKL	(405) 297-4825
Cates, Clifton B.	CC:WR:LAD:LA	(213) 894-4663
Cattell, Joellyn R.	CC:NER:PEN:PHI	(215) 597-3442
Cavanaugh, Lore	CC:DOM:IT&A,5030	(202) 622-4990
Cavell, Judith	CC:INTL,4607	(202) 622-3880
Ceccherini, Andrew R.	CC:NER:CTR:HAR	(860) 290-4075
Cejudo, William P.	CC:DOM:FI&P,4319	(202) 622-4016
Cephas, Candace	CC:NER:OHI:CIN	(513) 684-6929
Chaberski, Kirk S.	CC:SER:KYT:NAS	(615) 736-2539
Chalhoub, Joseph T.	CC:DOM:FS,4143	(202) 622-7950
Champlin, Bettie S.	CC:WR:LAD:THO	(805) 371-6700
Chan, David F.	CC:INTL,3052	(202) 622-3800
Chan, Pui Lan	CC:WR:NCA:SF	(415) 744-9201
Chandler, Karen E.	CC:SER:DEM:WAS	(202) 634-5411 x 224
Chang, Douglas K.	CC:WR:CCA:SJ	(408) 494-7859
Charlemagne, Edwina L.	CC:SER:NCS:GBO	(910) 378-2049
Charles, Marina R.	CC:INTL. L'PL, 3319	(202) 874-1490
Chastanet, Catherine R.	CC:NER:BRK	(516) 832-2401
Chatary, Raymond	CC:F&M:IS:TS	(202) 622-6793
Cheslock, Pauline	CC:WR	(415) 575-7348
Cheston, Sandra	CC:DOM:IT&A,5034	(202) 622-4990
Chewning, Richard L.	CC:INTL,4555	(202) 622-3850
Chiari-Fulcher, Jeannette	CC:F&M:PA:A, L'PL, Flr 5	(202) 874-9630
Childs, Patricia	CC:WR:SWD:PNX	(602) 207-8041
Chin, Michael	CC:F&M:IS:TS	(202) 622-8253
Chin, Phillip K.	CC:WR:NCA:SAC	(916) 974-5700
Chinnapongse, John Y.	CC:WR:CCA:SJ	(408) 494-7859
Chirich, Elizabeth	CC:MSR:HOU	(713) 773-7300
Chisholm, Jacqueline	CC:DOM:FS,4050	(202) 622-7820
Christman, Jr. Kenneth P.	CC:DOM:FI&P,4116	(202) 622-3950
Christopher, Charles	CC:EL:D,3553	(202) 622-4580
Choi, David D.	CC:MSR:ILD:CHI	(312) 886-9225 x305
Chun, Ron S.	CC:WR:LAD:LA	(213) 894-4650
Chung, Ginny	CC:INTL,4562	(202) 622-3870
Chung, Jenny	CC:F&M:IS:SS, L'PL, Flr 5	(202) 875-9192
Cickay, Steve	CC:NER:PODPHI	(215) 597-3442
Cinquegrani, Peter J.	CC:DOM:FI&P,4319	(202) 622-3920
Cipriani, Johanna L.	CC:SER:SFL:MIA	(305) 982-5313
Clark, Cynthia	CC:DOM:IT&A,5501	(202) 622-4860
Clark, Deborah Y.	CC:DOM:FS,4507	(202) 622-7830
Clark, Dolores E.	CC:MSR:HOU	(713) 773-7300
Clark, James	CC:EL:D, 3560	(202(622-4570
Clark, James W.	CC:WR:PNW:SEA	(206) 220-5951
Clark, Joseph W.	CC:EL:GL:Br2,2304	(202) 622-3620
Clark, Phyllis	CC:DOM:CORP,5226	(202) 622-7180
Clarke, Rebecca S.	CC:SER:VWV:RCH	(804) 771-8138
Clary, Betty	CC:EBEO,5235	(202) 622-6070
Clayton, Hattie M.	CC:DOM:P&SI,5300	(202) 622-3000
Cleary, Charles P.	CC:NER:PODPHI	(215) 597-3442
Cleary, Stephen R.	CC:DOM:CORP,4227	(202) 622-7530
Clemont, Linda	CC:F&M:FM:E, L'PL, Flr 5	(202) 874-9366
Cleverson, Edwin B.	CC:DOM:IT&A, 5135	(202) 622-4920
Click, David L.	CC:SER:DEM:WAS	(202) 634-5407 x 242
Cline, Michal	CC:SER:DEM:WAS	(202) 634-5409 x 260
Coates, Alexandra	CC:INTL, L'PL, 3319	(202) 874-1490
Coburn, Daniel J.	CC:DOM:P&SI, 5010	(202) 622-3050
Cochran, Bernard W.	CC:DOM:CORP,2611	(202) 622-7560
Cochran, Virginia E.	CC:MSR:NTX:DAL	(972) 308-7900
Coe, Sara M.	CC:DOM:FS,4135	(202) 622-7940
Coffre, Virginia	CC:WR:NCA:SF	(415) 744-9217
Cohen, Edward S.	CC:DOM:CORP,4428	(202) 622-7760
Cohen, Judith	CC:INTL,4607	(202) 622-3880
Cohen, Kenneth E.	CC:DOM:CORP,4238	(202) 622-7790
Cohen, Morton	CC:WR:LAD:THO	(805) 371-6700
Cohen, Pamela L.	CC:NER:MAN	(212) 264-7793
Cohen, Sharon	CC:EBEO,5241	(202) 622-6080
Cohen, Wanda M.	CC:MSR:HOU	(713) 773-7300
Cohn, Peter A.	CC:DOM:IT&A	(202) 622-4930
Colbert, Deborah M.	CC:DOM:FS,4143	(202) 622-7950
Coleman, Kaye	CC:MSR:HOU	(713) 773-7300
Coleman, Stephen	CC:DOM:P&SI,5019	(202) 622-3060
Colleran, Paul	CC:NER:NED:BOS	(617) 565-7861
Collier Colley, Christine	CC:NER:NED:BOS	(617) 565-7877
Collier, Jack B.	CC:SER:NFL:JAX	(904) 232-2788
Collins, Eileen P.	CC:NER:GLS	(212) 264-5047
Collins, Erin M.	CC:WR:SCA:LN	(714) 360-2681
Collins, Mary E.	CC:DOM:P&SI, 5408	(202) 622-3080
Collins, Raymond L.	CC:MSR	(972) 308-7432
Collins, Renee E.	CC:DOM:FI&P,4005	(202) 622-3910
Colson, Faith	CC:DOM:P&SI:2,5015	(202) 622-3060
Colter, Rosalind	CC:NER:PODPHI	(215) 597-3442
Comacho, Rosemarie	CC:NER:BRK	(516) 832-2406
Comeau, John J.	CC:MSR:ILD:CHI	(312) 886-9225 x 310
Commins, Karen	CC:SER	(404) 331-6098

Condon, Brian	CC:NER:MAN	(212) 264-1008
Gonits, Anita	CC:5ER:DEM:BAL:A	(410) 962-4521
Conklin, Edward	CC:F&M:IS:55,L'PL, Flr 5	(202) 874-9126
Conley, Joseph	CC:EL:D. Rm 3553	(202) 622-4580
Conlon, Catherine	CC:NER:MAN	(212) 264-8439
Connell, Craig	CC:NER:NJD:NEW	(201) 645-2592
Connell, R. Campbell	CC:DOM:FI&P,4111	(202) 622-3970
Connelly, Kevin	CC:EL:GL,2318	(202) 622-3640
Connolly, Carol Jean	CC:DOM:IT&A	(202) 622-4910
Conrad, Roxann T.	CC:DOM:F5,4135	(202) 622-7940
Conte, Robert F.	CC:WR	(415) 575-7348
Cook, Carolyn	CC:DOM:FI&P,4317	(202) 622-3441
Cook, Janine	CC:EBEO	(202) 622-6040
Coon, Cynthia 5.	CC:5ER:5FL:FTL	(954) 572-5131
Cooper, Carl M.	CC:INTL,4704	(202) 622-3840
Cooper, Michael J.	CC:WR:RMD:DEN	(303) 844-3258
Cope, Brenda L.	CC:F&M:IS:LR,4217	(202) 622-5842
Coppersmith, William E.	CC:DOM:FI&P,4312	(202) 622-3930
Corbin, 5uzanne L.	CC:NER:MAN	(212) 264-7294
Corbitt, James W., Jr.	CC:F&M:GLS:EGG	(202) 401-4000
Corlew, Reginald	CC:5ER:5FL:MIA	(305) 982-5325
Corn, Phillip M.	CC:EBEO,5336	(202) 622-6050
Corrado, Michael	CC:NER	(212) 264-7996
Corvino, Jean M.	CC:NER:PEN:PHI	(215) 597-3442
Coskey, Rosemary	CC:F&M:IS:LIB,4324	(202) 622-5829
Cosme, 5uzanne	CC:F&M:I5:55, L'PL, Flr 5	(202) 874-9100
Coss, Richard E.	CC:DOM:CORP,4238	(202) 622-7790
Costa, Kathleen	CC:WR:GLS	(415) 575-7330
Costen, Laurel M.	CC:WR:NCA:5AC	(916) 974-5700
Cotter, Timothy M.	CC:NER:UNY:BUF	(716) 551-5610
Coumaris, G. Thomas	CC:DOM:CORP,2611	(202) 622-7560
Coursey, Robert D.	CC:WR:GLS	(415) 556-0408
Cousins, Avery III	CC:MSR	(972) 308-7370
Couts, Constance L.	CC:WR:NCA:5F	(415) 744-9228
Cox, Jaqueline M.	CC:F&M:I5:5D, L'PL, Flr 5	(202) 874-8382
Cox, Richard H.	CC:DOM:CORP,4239	(202) 622-7550
Cox, Yvonne M.	CC:5236	(202) 622-7371
Coyne, Madlyn	CC:NER:NED:BO5	(617) 565-7917
Cracraft, Leslie A.	CC:INTL,4567	(202) 622-3860
Craddock, Laura C.	CC:5ER:GCD:NO	(504) 558-3108
Craddolph, Eloise	CC: DOM, 5050	(202) 622-4900
Craig, Harold C.	CC:DOM:IT&A,5140	(202) 622-4940
Craig, Jacqueline R.	CC:M5R:KSM:KCY	(816) 283-3046 x103
Craig, Kelly T.	CC:F&M:PA:A, L'PL, Flr 5	(202) 874-9479
Craven, C. Joseph	CC:MSR:5TX:AUS	(512) 499-5662
Crawford, Constance Y.	CC:5ER:VWV:RCH	(804) 771-2332
Crawford, David L.	CC:DOM:IT&A,5041	(202) 622-4950
Crisalli, Donna M.	CC:DOM:IT&A, 5139	(202) 622-4920
Criste, M. Helena	CC:F&M:GLS:CLP	(202) 401-6029
Croke, Kevin G.	CC:WR:NCA:5F	(415) 744-9217
Crook, Linda L.	CC:MSR:AOK:OKL	(405) 297-4800
Crosby, Dianne I.	CC:5ER:DEM:WAS	(202) 634-5411 x 229
Crosley, Victoria 5.	CC:MSR:ILD:CHI	(312) 886-9225 x 345
Cross, John J.	CC:DOM:FI&P,4300	(202) 622-3762
Crouch, Margie A.	CC:NER:PODCIN	(513) 684-6156
Crouch, Nelson F.	CC:DOM:CORP,4402	(202) 622-7740
Crousore, Andrew P.	CC:WR:CCA:5J	(408) 494-7859
Crowe, L. Billie	CC:EL:GL,BR3,2309	(202) 622-3630
Crudup, Anita L.	CC:INTL,4575	(202) 622-3810
Crump, Horace	CC:5ER:GCD:BIR	(205) 912-5457
Cruz Carter, Kelli	CC:F&M:P:P,4033	(202) 622-3540
Cryer, John	CC:EL:D,3552	(202) 622-4590
Cuatto, J. Robert	CC:WR:SWD:PNX	(602) 207-8045
Cudlip, Robert E.	CC:WR:NCA:5AC	(916) 974-5700
Culbertson, Teri A.	CC:DOM:F5,4050	(202) 622-7820
Culmer, Charles W.	CC:DOM:FI&P,4116	(202) 622-3950
Cummings, John B.	CC:EL:D,3706	(202) 622-4560
Cummings, Richard T.	CC:MSR:HOU	(713) 773-7300
Cunningham, Nancy	CC:5ER:LC	(404) 331-6411
Cunningham, 5haron B.	CC:DOM:F5, 4507	(202)622-7830
Cupples, Charles W.	CC:F&M:I5:5D, L'PL, Flr 5	(202) 874-9089
Curran, George D.	CC:NER:PEN:PHI	(215) 597-3442
Curran, Kevin M.	CC:NER:MAN	(212) 264-3063
Curren, Dale L.	CC:WR:RMD:DEN	(303) 844-3258
Curry, Patsy C	CC:INTL, 4562	(202) 622-3870
Curtin, Mary Anne	CC:EL:D,3553	(202) 622-4580
Cusseaux, Michelle L.	CC:DOM:IT&A, 5022	(202) 622-4980
Cushing, 5usan N.	CC:F&M:I5:LIB,4324	(202) 622-5823
Cusic, Karen L.	CC:DOM:IT&A,5050	(202) 622-4900

D

Dad, Sheila C.	CC:WR:SWD:PNX	(602) 207-8096
Dagati, Patricia	CC:NER:GLS	(212) 264-5648
Dale, Beverly C.	CC:F&M:GLS,208 Aero	(202) 401-4000
Dale, Kenneth P.	CC:WR:PNW:5EA	(206) 220-5951
Daly, Vincent	CC:DOM:CORP,4428	(202) 622-7770
Dama, Marty J.	CC:M5R	(972) 308-7358
Damazo, Herbert L.	CC:DOM:P&SI,5406	(202) 622-3090
Danbury, Michael J.	CC:DOM:CORP,4410	(202) 622-7750
Dang, Trinia	CC:INTL,4567	(202) 622-3860
Daniels, Felicia	CC:EBEO,5336	(202) 622-6050
Daniels, Patrice A.	CC:EL,3547	(202) 622-3400
Danilack, Michael	CC:INTL:3501	(202) 622-3800
Darcy, Clare W.	CC:NER:NJD:NEW	(201) 645-3190
Darcy, Paul L.	CC:NER:MAN	(212) 264-6913
Darick, David L.	CC:DOM:IT&A,5032	(202) 622-4990
Darling, Merle	CC:WR:NCA:5AC	(916) 974-5700
Darlington, Jean L.	CC:DOM:F5,4516	(202) 622-7960
Darnold, Ann	CC:MSR:AOK:OKL	(405) 297-4815
Daugharty, Anne 5.	CC:WR:LAD:LA	(213) 894-4650
Davidow, Lawrence L.	CC:NER:MAN	(212) 264-7940
Davidson, Ann J.	CC:INTL,4555	(202) 622-3850
Davis, Augustine	CC:F&M, 4032	(202) 622-3500
Davis, Patricia A.	CC:DOM:F5,2569	(202) 622-7970
Davis, Patricia P.	CC:MSR:ILD:CHI	(312) 886-9225 x 336
Davis, Vanessa D.	CC:DOM:F5,4516	(202) 622-7960
Davis, William R. Jr.	CC:WR:RMD:DEN	(303) 844-3258
Dawson, A. Kennedy	CC:5ER:NCS:GBO	(910) 378-2233
Dawson, Albert E.	CC:WR:RMD:SLC	(208) 334-9606
Dawson, James P.	CC:5ER:5FL:MIA	(305) 982-5316
Dean, Daniel	CC:F&M:TC:T, L'PI, Flr 5	(202)874-9685
Dean, David	CC:5ER	(404) 331-6931

Dean, Lee	CC:DOM:CORP,4239	(202) 622-7550
Dean, Mary E.	CC:MSR:NCE:STP	(612) 290-3473 x 244
Decatorsmith, Jonathan P.	CC:MSR:NCE:STP	(612) 290-3473 x 245
Decker, Jennifer H.	CC:SER:KYT:LOU	(502) 582-6096
Deckys, Terri T.	CC:MSR:POD:CHI:IS	(312) 886-1985 x 432
DeJesus, Auvril	CC:NER:MAN	(212) 264-5263
Dela Cruz, Ramona	CC:NER:MAN	(212) 264-0277
DelCorsano, Nicholas	CC:NER:NJD:NEW	(201) 645-3083
Delduco, David	CC:SER:GEO:ATL	(404) 331-1176
Delgado, Deborah H.	CC:MSR:STX:AUS	(512) 499-5901
Deliee, Charles T.	CC:EBEO,Br1,5201	(202) 622-6030
De Luna, Benjamin A.	CC:SER:NFL:JAX	(904) 232-2788
De Loy, Lucille	CC:WR	(415) 575-7353
Delzotti, Patricia H.	CC:NER:NJD:NEW	(201) 645-6582
Delmar, Richard	CC:EL:CT,2579	(202) 622-4470
Dement, Mary	CC:DOM:CORP,2607	(202) 622-7570
Demlong, Marlar	CC:MSR:STX:AUS	(512) 499-5662
Dempsey, Joyce C.	CC:NER:OHI:CIN	(513) 684-6153
Denick, Robin	CC:EBEO, 5241	(202) 622-6080
Dennett, Joan Steele	CC:WR:RMD:DEN	(303) 844-3258
Derilo, Judy	CC:WR:NCA:SAC	(916) 974-5700
Derick, William T.	CC:MSR:ILD:CHI	(312) 886-9225 x 318
DesJardins, Darlene	CC:F&M:P:E,4022	(202) 622-3510
D'Estrada, Richard D.	CC:WR:RMD:DEN	(303) 844-3258
Dettery, Linda R.	CC:NER:MAN	(212) 264-0414
Devin, Marilyn	CC:WR:LAD:LA	(213) 894-7101
Devlin, Peter J.	CC:EL:GL,2000	(202) 622-3600
Dewey, Julia M.	CC:WR:PNW:SEA	(206) 220-5951
Diamond, Harold N.	CC:DOM:FI&P,4017	(202) 622-3980
Diamond, Sharon T.	CC:MSR:HOU	(713) 773-7300
Diamond, Steven M.	CC:MSR:HOU	(713) 773-7300
Dick, Steven K.	CC:SER:IDD:IND	(317) 226-5249
Dickerson, Bernadette	CC:F&M:I5	(202) 401-2379
Dickinson, Jane T.	CC:SER:NFL:JAX	(904) 232-2390
DiLeonardo, Thomas S.	CC:WR:SWD:PNX	(602) 207-8051
Dillard, Criss	CC:F&M:IS:SS, L'PL, Flr 5	(202) 874-9170
Dillard, Robert W.	CC:SER:NFL:JAX	(904) 232-2788
Dillmann, Delores	CC:EL:GL,Br2,2313	(202) 622-3620
DiMauro, Luanne S.	CC:MSR:ILD:CHI	(312) 886-9225 x 340
Dingley, Sally R.	CC:SER:SFL:MIA	(305) 982-5311
DiSandro, Lisa	CC:F&M:IS,2512	(202) 622-7934
Dixon, Paul	CC:WR:SWD:LV	(702) 455-1127
Do, Hoa	CC:F&M:IS:TS:CS,4205	(202) 622-3909
Dolce, John F.	CC:MSR:ILD:CHI	(312) 886-9225 x 325
Dolgoff, Eliana	CC:DOM:P5I	(202) 622-3060
Dollar, Linda	CC:MSR	(972) 308-7444
Dollar, Mary	CC:SER:GEO:ATL	(404) 331-6243
Dombrowski, Thomas A.	CC:WR:SCA:SD	(619) 557-6095
Domike, Joan	CC:EBEO,2324	(202) 622-4290
Donahue, Patricia	CC:NER	(212) 264-0291
Donald, Clyde	CC:DOM:IT&A,S024	(202) 622-4980
Dong, Rene	CC:WR:PNW:SEA	(206) 220-5954
Dong, Ronald G.	CC:WR:CCA:SJ	(408) 494-7851
Donnelly, Joseph	CC:DOM:IT&A,5022	(202) 622-4980
Donohue, Kathleen L.	CC:SER:DEM:BAL	(410) 962-3153
Dorfman, Jeffrey L.	CC:INTL,4562	(202) 622-3870
Doroghazi, Stephen R.	CC:SER:SFL:FTL	(954) 572-5731
Doss, Ann	CC:DOM:P&SI, 5016	(202) 622-3070
Douglas, Gerald W.	CC:WR:PNW:POR	(503) 326-3185
Douglas, Winston	CC:DOM:P&SI,5118	(202) 622-3110
Douglass, Willis B.	CC:WR:SCA:LN	(714) 360-2691
Doven, Jacqueline	CC:F&M:IS,2512	(202) 622-6438
Dow, Denise Jarrett	CC:MSR:POD:CHI:GLS	(312) 886-5810 x 420
Dow, Harmon B.	CC:MSR:ILD:CHI	(312) 886-5806
Dowling, Patrick	CC,3539	(202) 622-3360
Downey, Laura C.	CC:F&M:IS:TS	(202) 622-8040
Downs, Brian	CC:F&M:IS:TS	(202) 622-8040
Downs, Harriet E. (Lisa)	CC:MSR:AOK:OKL	(405) 297-4825
Drees, Donald J.	CC:DOM:FI&P:4,4107	(202) 622-3970
Drew, Tyrone	CC:DOM:CORP,6551	(202) 622-7270
Drinkard, Corlyss	CC:F&M:GLS:PCL	(202) 401-4062
Driscoll, Dennis G.	CC:NER:OHI:CLE	(216) 522-3380
Driscoll, John F.	CC:SER:GCD:BIR	(205) 912-5458
Driscoll, Victoria J.	CC:DOM:IT&A,5528	(202) 622-4910
Dudgeon, W. Scott	CC:F&M:IS:SD, L'PL, Flr 5	(202) 874-8452
Dumerer, James E.	CC:MSR:GLS	(972) 308-7365
Duncan, John W.	CC:WR:SWD:PNX	(602) 207-8052
Duncan, Robin L.	CC:NER:OHI:CIN	(513-584-3201
Dunn, Judith C.	CC:DOM,3527	(202) 622-4500
Dunn, Lee A.	CC:DOM:P&SI,5429	(202) 622-3090
Duplantier, Teresa O.	CC:SER:GCD:NO	(504) 558-3126
Durham, Josephine O.	CC:SER:KYT:NAS	(615) 736-2539
Durning, Anne W.	CC:WR:SWD:PNX	(602) 207-8053
Durst, Michael	CC:INTL, L'PL, Flr 5	(202) 874-4360
Dusenberry, Blaise G.	CC:DOM:FS,4135	(202)622-7940
Dyer, Patricia A.	CC:NER:OHI:CIN	(513) 684-3211
Dyson, Linda D.	CC:NER:GLS	(212) 264-5470

E

Eagan, Thomas F.	CC:MSR:STX:AUS	(512) 499-5840
Edmondson, Kathleen	CC:EBEO,5336	(202) 622-6050
Edquist, David	CC:DOM:P&SI,5005	(202) 622-3050
Edwards, Bonnie S.	CC:NER:GLS	(212) 264-5047
Edwards, Donald E.	CC:MSR:AOK:OKL	(405) 297-4830
Edwards, Elizabeth	CC:EBEO,5335	(202) 622-6040
Eggerman, James	CC:EBEO:Br7,4539	(202) 622-6090
Egger, Kathryn J.	CC:F&M:IS,4032	(202) 622-8000
Ehrenberg, Robin	CC:EBEO,5241	(202) 622-6080
Ehrlich, Jeff P.	CC:SER:DEM:BAL	(410)962-3108
Ehrlich, Miriam	CC:WR:LAD:LA	(213) 894-2254
Eiman, John F.	CC:MSR:HOU	(713) 773-7300
Eldridge-Scott, Gladys M.	CC:DOM:FS,2569	(202) 622-7970
Eley, Sheila	CC:EBEO,5203	(202) 622-6060
Ellison, Christine E.	CC:DOM:P&SI,5428	(202) 622-3120
Ely, Victoria	CC:MSR:HOU	(713) 773-7300
Endick, Stuart W.	CC:F&M:GLS:E&GG	(202) 401-4944
Ennis, Richard	CC:DOM:IT&A,5522	(202) 622-4950
Enroth, Kate J.	CC:WR:PNW:POR	(503) 326-3185
Epstein, Paul	CC:INTL,4562	(202) 622-3870
Ericson, Mark	CC:NER:BRK	(516) 832-2425
Erickson, Jeffrey A.	CC:DOM:P&SI,5408	(202) 622-3080

Erney, Jeffry J.	CC:NER:OHI:CLE	(216) 522-3380
Ernst, Arthur	CC:DOM:P&SI,5011	(202) 622-3060
Espinoza, Margarita	CC:WR:CCA:SJ	(408) 494-7864
Esquivel, Deborah J.	CC:WR:NCA:SF	(415) 744-9211
Estrada, Arturo	CC:DOM:FS,4510	(202) 622-7880
Estrada, Michael A.	CC:SER	(404) 331-6975
Estrada, Ramon	CC:WR:SCA:SD	(619) 557-5090
Etheredge, Mattie L.	CC:SER:GEO:ATL	(404) 331-6120
Eubanks, Barbara	CC:MSR	(972) 308-7385
Evans, Michele	CC:EBEO,S217	(202) 622-6020
Evers, Eugene R.	CC:SER:KYT:NAS	(615) 736-5547
Eyman, Nancy	CC:NER:OHI:CIN	(513) 684-6145

F

Fahey, Douglas A.	CC:DOM:IT&A,5037	(202) 622-4950
Fahlgren, Joan J.	CC:NER:MIC:DET	(313) 226-2270 x 233
Faiaipau, Aida	CC:WR	(415) 575-7348
Faiferlick, Lynn M.	CC:SER:DEM:WAS	(202) 634-5403 x 259
Faiferlick, Christopher J.	CC:INTL,4617	(202) 622-3810
Faine, Sheila	CC:DOM:FI&P,4007	(202) 622-5336
Falvo, Frank A.	CC:NER:PEN:PIT	(412) 644-3417
Fanaroff, Carolyn	CC:INTL,L'PL, Flr 5	(202) 874-4360
Farley, Virginia E.	CC:WR:SCA:SD	(619) 557-6095
Faron, Susan	CC:NER:BRK	(516) 832-2425
Fast, Sheryl	CC:SER:DEM:WAS	(202) 634-5407 x 245
Faulkner, Raymond T.	CC:NER:MAN	(212) 264-8432
Fazio, Mario J.	CC:NER:OHI:CLE	(216) 522-3380
Fedro, Larry C.	CC:SER:GEO:ATL	(404) 331-1587
Fee, James C., Jr.	CC:NER:PEN:PHI	(215) 597-3442
Fee, Robert	CC:NER:NJD:NEW	(201) 645-3304
Fegan, David C.	CC:DOM:FS,4521	(202) 622-7860
Feinberg, Paul	CC:EBEO, 5214	(202) 622-6000
Feiring, Marshall	CC:DOM:FI&P,4108	(202) 622-3960
Feldish, Lori	CC:NER:PEN:PHI	(215) 597-3442
Feldman, Jacob	CC:INTL,4554	(202) 622-3870
Feldstein, Merrill	CC:DOM:IT&A,5049	(202) 622-4950
Felker, Barbara A.	CC:INTL,4555	(202) 622-3850
Fenner, Thomas L.	CC:MSR:HOU	(713) 773-7300
Fenton, G. Mark	CC:F&M:IS:55, L'PL, Flr 5	(202) 874-4300
Fernando, Ray	CC:EBEO:Br5,5229	(202) 622-6070
Fereno, Cindy	CC:F&M:P:P, 4033	(202) 622-3540
Ferguson, Blake W.	CC:SER:NCS:GBO	(910) 378-2225
Ferguson, Robin M.	CC:EL:GL,BR1,2318	(202) 622-3610
Fernandez, Catherine	CC:EBEO,5201	(202) 622-6030
Fernandez, Lewis J.	CC:DOM;IT&A,5501	(202) 622-4810
Fernandez, Wanda M.	CC:SER:GCD:NO	(504) 558-3116
Ferrara, Dennis M.	CC:F&M:GLS:CLP	(202) 401-4000
Ferreira, G. Michelle	CC:WR:CCA:SJ	(408) 494-7859
Ferrick, Joseph	CC:MSR:ILD:CHI	(312) 886-9225 x 316
Ferris, Claudia A.	CC:DOM:IT&A,5501	(202) 622-4800
Ferris, Pamela J.	CC:DOM:FS,4050	(202) 622-7820
Feuer, Sherri L.	CC:MSR:NCE:STP	(612) 290-3473 x 232
Fickess, Edward	CC:NER:UNY:BUF	(716) 551-5610
Fielding, Eliot D.	CC:EL,3547	(202) 622-3400
Fields, Brenda E.	CC:DOM:FS,4043	(202)622-7870
Fields, Viola	CC:SER:DEM:BAL	(410) 962-3110
Fillinger, Roderick H.	CC:SER:GLS	(404) 331-1054
Finer, Robert M.	CC:SER:GLS	(404) 331-1071
Finger, Loretta J.	CC:DOM:FI&P,4011	(202) 622-3980
Finkelstein, Barry J.	CC:EL:CT, 2575	(202) 622-4460
Finley, Bridgette	CC:DOM:FI&P:Br.S, 4013	(202) 622-3980
Finley, Michael D.	CC:DOM:IT&A,5515	(202) 622-4930
Finlow, Leslie H.	CC:DOM:FS,4513	(202) 622-7840
Finn, Lorraine	CC:NER:NJD:NEW	(201) 645-3337
Fischer, John M.	CC:DOM:IT&A,5035	(202) 622-4950
Fish, Daniel C.	CC:F&M:GLS:CLP,217Aero	(202) 401-4013
Fish, David	CC:EL:D,3562	(202) 622-4570
Fisher, Christopher A.	CC:NER:OHI:CLE	(216) 522-3380
Fitzgerald, Brenda M.	CC:WR:PNW:POR	(503) 326-3100
Fitzpatrick, Robert	CC,5236	(202) 622-8038
Flack, Patricia	CC:SER:NFL:JAX	(904) 232-2788
Fleeman, Grace	CC:INTL, 4555	(202) 622-3850
Feming, Amy A.	CC:DOM:R&SI,5309	(202) 622-3020
Fleming, Brian L.	CC:WR	(415) 575-7371
Fleming, Gerald B.	CC:DOM:FS,4136	(202) 622-7930
Flenniken, Phyllis	CC:NER:PEN:PHI	(215) 597-3442
Fletcher, Darrell S.	CC:DOM:FS,4135	(202) 622-7940
Flores, Elizabeth	CC:NER:MAN	(212) 264-4443
Fogg, T. Keith	CC:SER:VWV:RCH	(804) 771-8141
Foley, Thomas	CC:EBEO,5336	(202) 622-6050
Fong, Charles Y.	CC:WR	(415) 575-7371
Fong, John	CC:WR:NCA:SF	(916) 974-5820
Forbes, Louise	CC:NER:NED:BOS	(617) 565-7860
Ford, Rhonda	CC:F&M:P:E,4026	(202) 622-3510
Forsberg, Jack M.	CC:MSR:NCE:STP	(612) 290-3473 x 227
Fortenberry, Willie, Jr.	CC:SER:NFL:JAX	(904) 232-2386
Fortney, Douglas R.	CC:MSR:NTX:DAL	(972) 308-7900
Foster, Cynthia W.	CC:WR	(415) 575-7348
Foster, Julie M.T.	CC:SER:GEO:ATL	(404) 331-1222
Foster, Perry T.	CC:WR	(415) 575-7348
Foster, Roberta A.	CC:SER:DEM:BAL	(410) 962-2504
Fox, Jefferson F.	CC:DOM:IT&A, 5521	(202) 622-4930
Fowler, Robert M.	CC:MSR:KSM:KCY	(816) 283-3046 x 106
Fraley, Mary A.	CC:DOM:FS,4510	(202) 622-7880
France, C. Renay	CC:DOM:IT&A,5142	(202) 622-4940
Francis, Paul A.	CC:DOM:FI&P,4306	(202) 622-3653
Francis, Shirley M.	CC:WR:PNW:POR	(503) 326-3189
Franklin, Judy Roker	CC:NER	(212) 264-7995
Franzoi, Wallace E., Jr.	CC:MSR:NTX:DAL	(972) 308-7900
Fraser, Alan R.	CC:DOM:IT&A,SS09	(202) 622-4870
Fratino, Mary M.	CC:F&M:IS:SS, L'PL, Flr 5	(202) 874-9121
Frederick, Charlene J.	CC:INTL,4552	(202) 622-3820
Frederick, Peter J.	CC:DOM:IT&A,5132	(202) 622-4940
Freedman, Bernard W.	CC:WR:SCA:LN	(714) 360-2681
Freeman, Fawn	CC:F&M:PA, 950 L'PL Flr 5	(202) 874-9674
Freeman, John A.	CC:NER:OHI:CIN	(513) 684-5910
Freiman, Barry M.	CC:DOM:IT&A, 5045	(202)622-4950
Friberg, Ellen T.	CC:SER:SFL:MIA	(305) 982-5304
Friday, T. Alan	CC:SER:GCD:BIR	(205) 912-5459
Fried, Clinton M.	CC:SER:GEO:ATL	(404) 331-1241
Friedberg, Stephen M.	CC:SER:VWV:RCH	(804) 771-8140
Friedman, Leonard H.	CC:DOM:IT&A,5141	(202) 622-4920

Friedman, Marion 5.	CC:MSR:HOU	(713) 773-7300
Friedman, Miles D.	CC:WR:SCA:LN	(714) 360-3430
Friedman, Peter C.	CC:DOM:P&SI,5113	(202) 622-3110
Frisch, Jill A.	CC:NER	(212) 264-7995
Fritz, Matthew J.	CC:NER:OHI:CIN	(513) 684-2137
Frosch, Michael B.	CC:EL:D,3552	(202) 622-4590
Fry, Carol J.	CC:WR:PNW:ANC	(907) 271-6470
Frykberg, Ronald M.	CC:MSR:MWD:OMA	(402) 221-3733
Fuhrman, John	CC:EL:CT,2579	(202) 622-4470
Fuller, Catherine	CC:EBEO,5241	(202) 622-6080
Fuller, David P.	CC:WR:LAD:LA	(213) 894-7101
Fuller, Robert E.	CC:F&M:IS:SD, L'PL, Flr S	(202) 874-4300
Fulton, Diana	CC:DOM:CORP,4239	(202) 622-7550
Funk, Stephen	CC:F&M:IS:5D, L'PL, Flr 5	(202) 874-8183
Funn, Malcolm L.	CC:EBEO,5241	(202) 622-6080

G

Gaboury, Denise	CC:F&M:AS,4427	(202) 622-33S0
Gabriel, Grant E.	CC:DOM:IT&A,S537	(202) 622-4970
Gabriel, Pam	CC:F&M:IS:T5	(02) 622-8251
Gabrysh, Celia A.	CC:DOM:IT&A,5516	(202) 622-4940
Gadowry, Candance L.	CC:SER:GCD:NO	(504) 558-3118
Galanis-Kolb, Linda	CC:DOM,4409	(202) 622-3094
Galib, Nancy M.	CC:DOM:F5,4143	(202) 622-7950
Galinak, Paul	CC:F&M:IS:TS	(202) 622-8040
Gallagher, Donna	CC:NER:PEN:PHI	(215) S97-3S13
Galluzzo, John C. Jr.	CC:NER:NED:BOS	(617) 565-7855
Galm, Sharon	CC:DOM:FI&P,4311	(202) 622-3920
Gammill, Carolyn W.	CC:SER:LC	(404) 331-6411
Gannon, Richard H.	CC:NER:PODPHI	(215) 597-3442
Garber, Abbey B.	CC:MSR:NTX:DAL	(972) 308-7900
Garcia, Omar	CC:F&M:IS:TS	(202) 622-64S4
Garcia, Ruth	CC:WR	(209) 499-6200
Garcia, Tanya	CC:F&M:IS:55, L'PL, Flr 5	(202) 622-4669
Garcia-Pages, Sergio	CC:5ER:SFL:MIA	(305) 982-5315
Gardea, Rita 5.	CC:WR:CCA:SJ	(408) 494-78S9
Gardner, Rita 5	CC:SER:GEO:ATL	(404) 331-6073
Gardner, Lorraine E.	CC:DOM:F5,4136	(202) 622-7930
Gardner, Wendy	CC:NER:NJD:NEW	(201) 645-2402
Gargano, Susan E.	CC:NER:NED:BO5	(617) 56S-7871
Garger, Melanie	CC:NER:NED:BOS	(617) S6S-7890
Garlett, Philip L.	CC:INTL,4607	(202) 622-3880
Garner, Virginia	CC:F&M:P:W,4219	(202) 622-3560
Garnett, James L.	CC:EBEO,5203	(202) 622-6060
Garofalo, William 5.	CC:NER:NJD:NEW	(201) 645-3047
Garrison, Linda	CC:EL:D,3553	(202) 622-4590
Gartenbaum, Peggy	CC:NER:BRK	(516) 832-2401
Gasaway, Anthony 5.	CC:MSR:KSM:STL	(314) 425-4747
Gasper, George E.	CC:MSR:NTX:DAL	(972) 308-7900
Gasper, Julie P.	CC:MSR:NTX:DAL	(972) 308-7928
Gautier, Shirley	CC:MSR:AOK:OKL	(40S) 297-4830
Gavagan, Peter	CC:NER:BRK	(S16) 832-2425
Gavin, Fred	CC:NER:MIC:DET:G	(616) 235-0612
Gehres, E. James	CC:WR:RMD:DEN	(303) 844-3258
Geisler, Gary E.	CC:DOM:FI&P:4,4111	(202) 622-3970
Geller, Eugene	CC:MSR	(972) 308-7452
Geracimos, John	CC:DOM:CORP,4238	(202) 622-7790
Geraghty, Robert F.	CC:WR:PNW:SEA	(206) 220-S951
Giacomelli, Kathy	CC:NER:PEN:PHI	(215) 597-3442
Gibbons, James C.	CC:DOM:FS,4S13	(202) 622-7840
Gibbs, Kathy A.	CC:DOM:F5,4526	(202) 622-7920
Gibbs, Paul	CC:DOM:IT&A,S031	(202) 622-5020
Gibbs, William D.	CC:EBEO,5336	(202) 622-6030
Giblen, Douglas	CC:EL:D	(202) 622-4570
Gibson, Bridgette M.	CC:WR:GLS	(41S) S7S-7330
Gibson, Gail K.	CC:MSR:NCE:STP	(612) 290-3473 x 240
Gibson, Pamela V.	CC:MSR:POD:CHI:LC	(312) 886-5171 x 431
Gidlund, Gordon L.	CC:WR:SCA:SD	(619) 5S7-6014
Gilbert, Craig R.	CC:DOM:FS,4050	(202) 622-7820
Gilbert, Marjory A.	CC:MSR:POD:CHI:LC	(312) 886-5171 x 31S
Gill, Anita A.	CC:NER:OHI:CLE	(216) S22-3380
Gill, James L.	CC:5ER:KYT:NAS	(901) 365-S9S3
Gilliom, Robyn R.	CC:MSR:POD:CHI:GLS	(312) 886-5810 x 421
Gilimarten, Mary del Rey	CC:INTL,4562	(202) 622-3870
Gingerella, Donna M.	CC:MSR:STX:AUS	(512) 499-5662
Giner, Ivette M.	CC:5ER:SFL:MIA	(30S) 982-530S
Gipson, Jerome	CC:DOM:CORP,6545	(202) 622-7290
Gipson, Sharon K.	CC:5ER:GLS	(404) 331-1079
Glasel, Donald	CC:NER:MAN	(212) 264-7289
Glaser, Guy H.	CC:WR:SCA:LN	(714) 360-2687
Glickstein, Steven R.	CC:DOM:FI&P,4300	(202) 622-4439
Glyer, Grid R.	CC:DOM:F5,4136	(202) 622-7930
Goings, Deana	CC:DOM:CORP,6SS1	(202) 622-7270
Goldbas, Michael	CC:NER:CTR:HAR	(860) 290-408S
Goldman, Michael D.	CC:F&M:P,4026	(202) 622-3510
Goldman, Richard G.	CC:DOM:FS,4143	(202) 622-7950
Goldstein, Allen	CC:INTL,4575	(202) 622-3830
Goldstein, Bernard	CC:NER:LC	(212) 264-8137
Goldstein, Richard S.	CC:DOM:F5,413S	(202) 622-7940
Goldstein, Seth	CC:INTL, 4555	(202) 622-3850
Goldwyn, Brant	CC:EBEO,5241	(202) 622-6080
Gole, Rose	CC:NER:BRK	(516) 832-2401
Golembiewski, Patricia	CC:WR:NCA:5F	(415) 744-922S
Golston, Gidget	CC:EBEO,5219	(202) 622-6020
Golub, Arnold P.	CC:DOM:FI&P,4116	(202) 622-39S0
Gomes, A. Tracy	CC:INTL, L'PL, Flr 5	(202) 874-4360
Gomez, Armando	CC:DOM:P&SI,S012	(202) 622-3050
Gompertz, Michael L.	CC:DOM:IT&A,S530	(202) 622-4910
Gonzales, M. Vivian	CC:WR:NCA:SF	(41S) 744-9208
Gonzalez, Julius	CC:SER:SFL:MIA	(305) 982-5324
Good, Gladys	CC:NER:NJD:NEW	(201) 645-2349
Goode, Dale D.	CC:DOM:CORP,4431	(202) 622-6795
Goode, Mary E.	CC:DOM:FS,4136	(202) 622-7930
Gooding-Jones, Glorianne	CC:WR:LAD:THO	(80S) 371-6719
Goodman, Max	CC:F&M:P:W,4219	(202) 622-3S60
Goodson, Cathy A.	CC:WR:PNW:SEA	(206) 220-5951
Goostree, Sheila H.	CC:SER:KYT:NAS	(61S) 736-5S00
Gootzeit, Ronald	CC:INTL, 4607	(202) 622-3880
Gordon, Darlene	CC:DOM:FI&P,4312	(202) 622-3930
Gore, Lauren W.	CC:MSR:ILD:CHI	(312) 886-9225 x 328
Gorman, Keith L.	CC:NER:PEN:PHI	(21S) S97-3442

Gorman, Mary C.	CC:SER:GL	(404) 331-1211
Gormley, Michele	CC:NER:NED:BOS	(617) S65-78S8
Gormley, Pat	CC:WR:NCA:SAC	(916) 974-5712
Goroum, Holly	CC:EL:D,3SS3	(202) 622-4580
Goss, William A.	CC:SER	(404) 331-1271
Graham, Juanita A.	CC: 3539	(202) 622-3360
Graml, Nancy	CC:MSR:HOU	(713) 773-7300
Gramling, Jeanne	CC:SER:NCS:GBO	(910) 378-2229
Grand, Roslyn D.	CC:SER:GEO:ATL	(404) 331-1356
Grant, Joseph P.	CC:NER:OHI:CIN	(513) 684-61SS
Graves, Charles J.	CC:MSR:KSM:KCY	(816) 283-3046 x 116
Gray, James E.	CC:SER:NCS:GBO	(910) 378-2235
Gray, Patricia L.	CC:F&M:GLS:CLP	(202) 401-6029
Graziano, Peter	CC:NER:MAN	(212) 264-4373
Green, Edwin H.	CC:DOM;FS,4040	(202)622-78S0
Green, Fred E.	CC:WR:SWD:LV	(702) 4SS-1127
Green, Jessie	CC:DOM:IT&A,S032	(202) 622-4990
Green, Patricia W.	CC:EL,3S47	(202) 622-3400
Green, Willie	CC:NER:MAN	(212) 264-713S
Greene, Elaine	CC:F&M:TC, L'PL, Flr S	(202) 874-9680
Greene, Susan K.	CC:MSR:HOU	(713) 773-7300
Greene, Tracey	CC:EL:GL,Br1,2306	(202) 622-3610
Gregg, William	CC:SER:DEM:WAS	(S16) 832-2401
Griffin, Sharon	CC:DOM:FI&P,400S	(202) 622-3910
Grigg, Catherine R.	CC:WR:CCA:SJ	(408) 494-7864
Grigsby, Cynthia E.	CC:DOM:CORP,S226	(202) 622-7180
Grobe, Linda C.	CC:MSR:ILD:CHI	(312) 886-922S x 314
Grodecki, Christine	CC:NER:PODPHI	(21S) S97-3442
Groenewegen, Elizabeth	CC:WR:NCA:SF	(41S) 744-9211
Grogan, Deborah	CC:EL:GL,BR1,2310	(202) 622-3610
Gross, Gary S.	CC:NER:NED:BOS	(617) S6S-7880
Gross, Karin G.	CC:DOM:IT&A,SS13	(202) 622-4930
Gross, Marlene	CC, 3026	(202) 622-3310
Guarnieri, John A.	CC:NER:PODPHI	(21S) S97-3442
Guerrero, Caridad M.	CC:SER:SFL:MIA	(30S) 982-S314
Guest, Steven R.	CC:MSR:MWD:MIL	(414) 297-4238
Guiliano, Vincent J.	CC:NER:MAN	(212) 264-6287
Guiry, James	CC:DOM:ITA,5139	(202) 622-4920
Gulas, A.M.	CC:EL:D, 3SS2	(202) 622-4590
Gunderson, Gregory P.	CC:MSR	(972) 308-7413
Gutierrez, Richard	CC:SER	(404) 331-6161
Guzman, Claudia	CC:WR	(209) 499-6200

H

Ha, Penny	CC:F&M:IS:SS, L'PL Flr 5	(202) 874-9196
Habersham, Willa	CC:EL:GL,2000	(202) 622-3600
Hagen, Holly L.	CC:F&M:GLS:PCL,203	(202) 401-4062
Haglund, David R.	CC:DOM:P&SI,5008	(202) 622-3050
Hahn, Gregory M.	CC:WR:PNW:SEA	(206) 220-59S4
Hahn, Maria A.	CC:DOM:FS,4039	(202) 622-7890
Hale, Marilyn F.	CC:DOM:P&SI,5428	(202) 622-3090
Hale, Nancy W.	CC:SER:KYT:NAS	(61S) 736-S448
Hall, Elsie	CC:NER:PODCIN	(S13) 684-3201
Hall, Helen	CC:EL:D	(202) 622-7773
Hall, Jennie P.	CC:MSR	(972) 308-7360
Hall, Kathryn	CC:F&M:IS:LIB:LR,4217	(202) 622-8S22
Hall, Rene	CC:F&M:IS:LIB,4324	(202) 622-5826
Hall, Sharon Lee	CC:DOM:IT&A,SS19	(202) 622-4930
Haller, Karen	CC:F&M:IS:SD, L'PL, Flr 5	(202) 874-8820
Halley, Joyce	CC:F&M:GLS:CLP	(202) 401-4013
Halley, William F.	CC:NER:NJD:NEW	(201) 64S-3048
Halpern, Irwin	CC:INTL,4SSS	(202) 622-3850
Halphen, Christine	CC:INTL,4617	(202) 622-3810
Halpin, Terri	CC:MSR:ILD:CHI	(312) 886-922S x 303
Hamilton, Bonnie	CC:INTL, L'PL, 3319	(202) 874-1490
Hamilton, Celeta C.	CC:DOM:P&SI,5314	(202) 622-3130
Hamilton, Jack	CC:DOM:P&SI,S000	(202) 622-3571
Hamilton, Susan	CC:F&M:P:E,4026	(202 622-3S20
Hamilton, Virginia L.	CC:WR:RMD:DEN	(303) 844-32S8
Hamilton, Wayne A.	CC:SER:SFL:MIA	(9S4) S72-S131
Hamm, Dora	CC:DOM:IT&A,5509	(202) 622-4800
Hammack, William F.	CC:MSR	(972) 308-7351
Hammarsted, Ron	CC:NER:CTR:HAR	(860) 290-4096
Hammoud, Meso T.	CC:NER:MIC:DET	(313) 226-2041 x 251
Handleman, Paul F.	CC:DOM:P&SI,S116	(202) 622-3110
Handler, Elizabeth A.	CC:DOM:FS,4043	(202) 622-7870
Haney, Phyllis	CC:EBEO,2324	(202) 622-4290
Hanfman, Charles P.	CC:SER:GEO:ATL	(404) 331-1380
Hankin, Steven J.	CC:DOM:FS,4136	(202) 622-7930
Hansberry, Donna C.	CC:MSR:ILD:CHI	(312) 886-9225 x 343
Hanson, Dana L.	CC:MSR:KSM:STL	(314) 425-4747
Hanson, Robert B.	CC:DOM:P&SI,5115	(202) 622-3120
Hara, Michael E.	CC:INTL	(202) 622-3840
Harber, Carolyn Lee	CC:SER,4712	(404) 331-1274
Harbourt, Clifford M.	CC:DOM:FS,4526	(202) 622-7920
Harbutte, Alice M.	CC:WR:SCA:SD	(619) 557-6014
Hardaker, Roberta	CC:DOM:P&SI,5309	(202) 622-401S
Hardesty, Mary	CC:F&M:TC:L, L'PL, Flr S	(202) 874-9222
Hargis, J. Scott	CC:DOM:FS,4S21	(202) 622-7860
Harper, John B.	CC:SER	(404) 331-1284
Harper, Stephaine	CC:DOM:IT&A,SS1S	(202) 622-4930
Harrigal, Rebecca L.	CC:DOM:FS,4S27	(202) 622-7900
Harrigan, Timothy M.	CC:NER:NED:BOS:ANSC	(S08) 474-976S
Harrington, Brian M.	CC:SER:IDD:IND	(317) 226-6843
Harrington, Christine A.	CC:WR:PNW:SEA	(206) 220-5951
Harrington, Deborah A.	CC:DOM:P&SI,5010	(202) 622-3050
Harrington, Francis T.	CC:NER:NED:BOS	(S08) 474-9764
Harris, Anthony S.	CC:DOM:IT&A,S026	(202) 622-4980
Harris, Gail	CC:DOM:IT&A,5031	(202) 622-5020
Harris, Karen	CC:F&M:HR:P:1,4026	(202) 622-3S10
Harris, Mark D.	CC:DOM:P&SI,S008	(202) 622-30S0
Harris, Rebecca Dance	CC:SER:KYT:NAS	(615) 736-S462
Harris, Steven	CC:INTL, L'PL, Flr 5	(202) 874-4360
Harris, Terri	CC:EBEO,5229	(202) 622-6070
Harris, Terrian	CC:SER:GL	(404) 331-6161
Harris, Theresa	CC:EL:GL,2004	(202) 622-5721
Harris, Tracey R.	CC:DOM:IT&A,5501	(202) 622-4820
Harris, Wendy S.	CC:WR:SWD:LV	(702) 4SS-1127
Harrison, Marcie	CC:NER:MAN	(212) 264-79S8
Harrison, Pamela K.	CC:NER:PEN:PHI	(215) S97-3442
Hartnett, Lisa K.	CC:MSR:MWD:OMA	(402) 221-7333

Harvey, Bernard P.	CC:DOM:P&SI,5118	(202) 622-3110
Harvey, Cathleen	CC:NER	(212) 264-5619
Harvey, Shelia D.	CC:MSR:HOU	(713) 773-7300
Harvin, Betty A	CC:DOM:IT&A,5508	(202) 622-4780
Haskell, Mary Anne	CC:WR:NCA:SF	(415) 744-9228
Hatfield, Christopher D.	CC:WR:RMD:SLC	(208) 334-9606
Hatfield, Jeffrey A.	CC:WR:5CA:LN	(714) 360-2681
Hauck, Harry J.	CC:5ER:GEO:ATL	(404) 331-1384
Hawkes, Robert	CC:DOM:CORP,4230	(202) 622-7530
Hawkins, Tracy	CC:EBEO,S214	(202) 622-6000
Hayes, Mia	CC:DOM:CORP,6551	(202) 622-7270
Hayes, 5andra C.	CC:MSR	(505) 766-8736
Hayes, Sue N.	CC:MSR	(972) 308-7386
Hayes, William T.	CC:NER:NED:BO5	(617) 565-7899
Hayter, Sheila	CC:WR:NCA:SF	(415) 744-9217
Heard, William A.	CC:DOM:F5,4507	(202) 622-7830
Heath, Earlean	CC:F&M:IS:SS, L'PL, Flr 5	(202) 874-9097
Heath, Randall E.	CC:WR:PNW:SEA	(206) 220-S9S1
Heath, Tammie M.	CC:WR:NCA:SF	(415) 744-9211
Hebb, Cynthia	CC:EL:D,3704	(202) 622-4590
Hebert, Emile L.	CC:5ER:GCD:NO	(504) 558-3124
Hebert, Margaret K.	CC:WR:5CA:SD	(619) SS7-6014
Heimberger, 5haron E.	CC:SER:DEM:BAL	(410) 962-3110
Heinkel, Jeffrey L.	CC:WR:CCA:SJ	(408) 494-78S9
Heitmeyer, Robert D.	CC:NER:MIC:DET	(313) 226-2052 x 252
Helfgott, Diane	CC:5ER:DEM:WAS	(202) 634-S411 x 225
Helke, Joel E.	CC:DOM:F5,4043	(202) 622-7870
Henck, William O.	CC:5ER:WW:RCH	(804) 771-8146
Hendricks, David G.	CC:MSR:AOK:OKL	(405) 297-4820
Henn, Elizabeth 5.	CC:SER:DEM:BAL	(410) 962-3154
Hensley, Bruce	CC:F&M:IS:55, L'PL, Flr 5	(202) 874-9198
Henrikson, Marlene A.	CC:F&M:IS:LIB,4324	(202) 622-5827
Herbert, Donna F.	CC:WR:LAD:THO	(80S) 371-6720
Herbert, Nancy B.	CC:NER:PODCIN	(513) 684-3201
Hernandez, Betty	CC:NER:NJD:NEW	(201) 645-2638
Hernandez, Ruel T.	CC:WR:SCA:SD	(619) S57-6014
Herndon, Bonnie J.	CC:MSR:NTX:DAL	(972) 308-7900
Herndon, Pamelya P.	CC:WR:5WD:PNX	(602) 207-8054
Heroux, Mark 5.	CC:WR:RMD:DEN	(303) 844-3258
Herrell, Robin L.	CC:NER:OHI:CIN	(513) 684-6148
Herrera, Edwin A.	CC:WR:5CA:LN	(714) 360-3462
Herring, Thomas	CC:INTL, L'PL, Flr 5	(202) 874-4360
Hertz, Lousie	CC:5ER:DEM:BAL	(410) 962-3240
Hess, Bruce	CC:NER:PEN:PHI	(215) 597-3442
Hester, Lilo A.	CC:INTL,L'PL,3319	(202) 874-1490
Hester, 5haron	CC:DOM:IT&A, 5129	(202) 622-4920
Heyerman, Kay A.	CC:MSR:NCE:STP	(612) 290-3473 x 239
Hill, Allan D.	CC:WR:NCA:SF	(41S) 744-9217
Hill, Antonia K.	CC:WR:PNW:ANC	(907) 271-6470
Hill, James D.	CC:NER:OHI:CIN	(513) 684-4931
Hill, Louis H.	CC:NER:OHI:CIN	(513) 684-6141
Hill, Pamela C.	CC:DOM:IT&A, 5525	(202) 622-4970
Hill, Rebecca T.	CC:WR:NCA:SF	(415) 744-9211
Hill, Stephanie	CC:DOM:PS&I, 5431	(202) 622-3090
Hillary, Nirmala	CC:F&M:IS,2512	(202) 622-6437
Hillstead, Christal W.	CC:WR:PNW:SEA	(206) 220-5951
Hine, Priscilla C.	CC:NER:CTR:HAR	(860) 290-4090
Hines, Harry J.	CC:F&M:TC:L, L'PL, Flr S	(202) 874-9681
Hines, J.Thomas	CC:DOM:P&SI,5009	(202) 622-3060
Hinkle, Kelli	CC:WR	(415) 575-7353
Hinnant, Tracy	CC:DOM:FS,4527	(202) 622-7920
Hintermeister, Ann O.	CC:NER	(212) 264-0263
Hirschhorn, Roy A.	CC:DOM:CORP,4424	(202) 622-7770
Hise, Franklin R.	CC:M5R:5TX:AUS	(512) 499-5655
Hittinger, Steward Todd	CC:SER:IDD:IND	(317) 226-6608
Hochman, Kenneth A.	CC:SER:SFL:ftl	(9S4) S72-S131
Hochman, Peter R.	CC:WR:NCA:SF	(415) 744-9201
Hodes, Rochelle	CC:DOM:IT&A,5142	(202) 622-4940
Hoefer, J. Anthony	CC:MSR:MWD:OMA	(402) 221-733S
Hoffman, Marjorie	CC:EBEO,S201	(202) 622-6030
Hoffman, Ruth E.	CC:DOM:P&SI,5314	(202) 622-3130
Hoffmaster, Gregg N. Jr.	CC, 3S39	(202) 622-3360
Hogan, James F.	CC:DOM:P&SI,5430	(202) 622-3090
Hoge, Richard	CC:INTL,4562	(202) 622-3870
Holbrock, Susan	CC:NER:PODCIN	(513) 684-3201
Holcomb, Mary C.	CC:SER:GCD:BIR	(20S) 912-5470
Holiday, Blaine C.	CC:MSR:NCE:5TP	(612) 290-3473 x 247
Holliday, Andrea D.	CC:DOM:IT&A,5419	(202) 622-5010
Hollingsworth, Margaret	CC:WR:SWD:LV	(702) 4SS-1127
Hollohan, Robert T.	CC:EL:D,3550	(202) 622-4S70
Holly, Elizabeth E.	CC:DOM:P&SI,S112	(202) 622-3003
Holman, Edsel Ford, Jr.	CC:SER:KYT:NAS	(615) 736-S466
Holmes, Kim	CC:EBEO:Br7,4539	(202) 622-6090
Holmes, Gwendolyn L.	CC:DOM:F5,40S0	(202) 622-7820
Holmes, Jerry E.	CC:EBEO,5333	(202) 622-6040
Holser, Rick	CC:MSR:SWD:PNX	(602) 640-5350
Holstine, Myrna	CC:MSR:5TX:AU5	(512) 499-5148
Holton, Orissa A.	CC:EL:GL:BR3,2313	(202) 622-3630
Holton-Clark, Savon	CC:EL:GL,2000	(202) 622-3600
Honigman, Robert	CC:DOM:P&SI, 50.12	(202) 622-30S0
Honore, Carmen M.	CC:SER:SFL:MIA	(305) 982-5308
Hood, Ronald F.	CC:NER:NED:BOS	(617) 565-7897
Hooe, Stephen	CC:DOM:FI&P,4300	(202) 622-3762
Hooks, Cynthia	CC:EBEO,5333	(202) 622-6040
Horan, Gerald M.	CC:DOM:FS,4527	(202) 622-7900
Horn, Sharon	CC:DOM:CORP,4016	(202) 622-7710
Horne, Tameka D.	CC:DOM:F5,4050	(202) 622-7820
Horning, Andrew	CC:WR:5WD:PNX	(602) 207-80S5
Horton, G. Channing	CC:DOM:IT&A,5141	(202) 622-4920
Hosler, Rick V.	CC:WR:5WD:PNX	(602) 207-8056
Hossofsky, Katherine A.	CC:DOM:FI&P:4,4115	(202) 622-3477
Howard, Jasper	CC, 3034	(202) 622-3380
Howard, Mark H.	CC:WR:RMD:SLC	(801) 799-6620
Howard, Nellie B.	CC:DOM:FI&P,431S	(202) 622-3018
Howard, Phillip J.	CC:DOM:P&SI,5304	(202) 622-3000
Howe, Miriam A.	CC:WR:5CA:LN	(714) 360-2678
Howell, Laura D.	CC:DOM:P&SI,5007	(202) 622-3060
Howland, Monica J.	CC:SER:NFL:JAX	(904) 232-2376
Hu, Paula P.	CC:DOM:CORP,4239	(202) 622-7S50
Hubbard, Lewis J. Jr.	CC:MSR:STX:AU5	(512) 499-5668
Hudson, David 5.	CC:DOM:P&SI,5426	(202) 622-3120
Hudson, Rhonda J.	CC:5ER:NFL:JAX	(904) 323-2788
Huey, Reid M.	CC:NER:PODCIN	(S13) 684-3201
Huffman, John	CC:DOM:P&SI,5109	(202) 622-3110

Hughes, Teresa B.	CC:INTL,4607	(202) 622-3880
Hull, Susan	CC:WR:PNW:POR	(503) 326-3185
Hull, T. Brent	CC:MSR:AOK:OKL	(405) 297-4820
Hulse, Mark	CC:NER:BRK	(516) 832-2425
Humphrey, Shirley	CC:NER:NJD:NEW	(201) 645-6510
Humphries, Robert	CC:F&M:GLS:PCL	(202) 401-4062
Hundrieser, Dana E.	CC:MSR:POD:CHI:LC	(312) 886-5171 x 425
Hunn, Richard L.	CC:MSR:HOU	(713) 773-7300
Hunt, Sylvia F.	CC:EBEO,5241	(202) 622-6080
Hunter, John R.	CC:MSR:NTX:DAL	(972) 308-7900
Hurwitz, Susan B.	CC:DOM:P&SI,5412	(202) 622-3090
Hussey, William D.	CC:DOM:FS,4040	(202) 622-7850
Hustad, Cynthia K.	CC:WR:NCA:SF	(415) 744-9225
Hutchinson, Carmen	CC:EBEO,4539	(202) 622-6030
Hutchinson, Hunter	CC:F&M:IS:55, L'PL, Flr 5	(202) 874-9123
Hyatt, Georgia T.	CC:WR:NCA:SF	(415) 744-9228
Hyche, Vicki	CC:DOM:CORP,4230	(202) 622-7520
Hyman, Mitchell S.	CC:EL:GL:Br2,2314	(202) 622-3620

I

Ianacone, Steven W.	CC:NER:NJD:NEW	(201) 645-3244
Ineich, Paul J.	CC:SER:GCD:NO	(504) 558-3121
Ines, Zoraya T.	CC:SER:SFL:MIA	(305) 982-5312
Ingram, Sarah Hall	CC:EBEO, 5214	(202) 622-6000
Inserra, Frank C.	CC:F&M:GLS:EGG,216Aero	(202) 401-4944
Inskeep, Carl D.	CC:MSR:STX:AUS	(512) 499-5324
Irizarry, Eugenie	CC:NER:BRK	(516) 832-2425
Irving, Andrew M.	CC:DOM:IT&A,5516	(202) 622-4930
Isele, Robert D	CC:F&M:FM:F, L'PL, Flr 5	(202) 874-9224
Iskow, Sheldon A.	CC:DOM:IT&A,5133	(202) 622-4920

J

Jablinskey, Joseph J.	CC:MSR:ILD:CHI	(312) 886-9225 x 333
Jack, Louis B.	CC:WR:SCA:LN	(714) 360-3456
Jackson, Charles W.	CC:DOM:CORP,4002	(202) 622-7730
Jackson, Curtis	CC:F&M:IS:SD, L'PL, Flr 5	(202) 874-6539
Jackson, Shirley	CC:NER:PEN:PHI	(215) 597-3442
Jackson, William A.	CC:DOM:IT&A,5553	(202) 622-4960
Jacobs, Christie	CC:DOM:IT&A,5521	(202) 622-4930
Jacobs, Steven B.	CC:WR:NCA:SF	(916) 978-6325
Jacobson, Alan M.	CC:MSR:POD:CHI:LC	(816) 283-3046 x 112
Jahnke, Rebecca A.	CC:DOM:FI&P,4116	(202) 622-3950
James, Sharron	CC:F&M:FM:E, L'PL, Flr 5	(202) 874-9397
Jamison, Tillie L.	CC:SER:VWV:RCH	(804) 771-8139
Jankowski, John P.	CC:MSR:ILD:CHI	(312) 886-9225 x 319
Jannotta, Santina M.	CC:DOM:FS,4043	(202) 622-7870
Jaquet, Joyce C.	CC:SER:NFL:JAX	(904) 232-2788
Jastczemski, Christine	CC:MSR:POD:CHI:IS	(312) 886-5810 x 450
Jaworski, Kathleen	CC:NER:PEN:PIT	(412) 644-3439
Jefferson, Sandra M.	CC:SER:DEM:BAL	(410) 962-3136
Jeglikowski, Charles W.	CC:WR:LAD:THO	(805) 371-6704
Jenkins, Martha	CC:WR:LAD:LA	(213) 894-6311
Jennings, Mark S.	CC:DOM:CORP,4230	(202) 622-7530
Jensen, Stephanie R.	CC:MSR:NTX:DAL	(972) 308-7900
Johnson, Barbara	CC:EL:D,3553	(202) 622-4580
Johnson, Bradford A.	CC:NER:CTR:HAR	(860) 290-4077
Johnson, Brenda	CC:NER:PEN:PHI	(215) 597-3442
Johnson, Carolyn	CC:DOM:CORP,6555	(202) 622-7270
Johnson, Claudine	CC:SER:LC	(404) 331-6411
Johnson, David W.	CC:MSR:HOU	(713) 773-7300
Johnson, Delores B.	CC:DOM:IT&A,5135	(202) 622-4920
Johnson, Gale	CC:WR	(415) 575-7353
Johnson, George R.	CC:DOM:FS,4135	(202) 622-7940
Johnson, Janet	CC:MSR:KSM:STL	(314) 425-4747
Johnson, Joanne	CC:DOM:P&SI,5015	(202) 622-3060
Johnson, Joyce J.	CC:DOM:FS,2569	(202) 622-7970
Johnson, Linda	CC:SER:GLS	(404) 331-1082
Johnson, Mary Hamilton	CC:NER:NED:BOS	(617) 565-7915
Johnson, Peggy D.	CC:DOM:FI&P,4311	(202) 622-3920
Johnson, Robert A.	CC:WR:SWD:PNX	(602) 207-8057
Johnson, Romona	CC:EL:GL,2302	(202) 622-3640
Johnson, Sonya	CC:F&M:TC, L'PL, Flr 5	(202) 874-9670
Johnson, Trina	CC:WR	(415) 575-7348
Jo Jola, David	CC:WR:LAD:LA	(213) 894-3027
Jones, Anthony H.	CC:NER:MAN	(212) 264-6399
Jones, Aretha	CC:SER:DEM:WAS	(202) 634-5407 x 254
Jones, Carolyn D.	CC:NER:MIC:DET	(313) 226-2063 x 222
Jones, Cathleen A.	CC:MSR:AOK:OKL	(405) 297-4830
Jones, Marshall R.	CC:SER:GCD:BIR	(205) 912-5461
Jones, Patricia E.	CC:F&M:IS:LIB,4324	(202) 622-5824
Jones, Ralph W.	CC:WR:PNW:POR	(503) 326-7009
Jones, Robin	CC:DOM:CORP,5226	(202)622-7180
Jones, Timothy L.	CC:DOM:FI&P,4013	(202) 622-3980
Jordan, Darlene	CC:F&M:GLS:E&GG,216	(202) 401-4944
Jordan, Jeff S.	CC:EL:CT,2579	(202) 622-4470
Jordan, Ronald T.	CC:SER:IDD:IND	(317) 226-6610
Jorgensen, Eric B.	CC:SER:GEO:ATL	(404) 331-1365
Joseph, Brenda	CC:NER:NJD:NEW	(201) 645-3125
Joseph, Warren M.	CC:DOM:FS,4527	(202) 622-7900
Josey, Bruce	CC:F&M:P:P,4033	(202) 622-3540
Jowers, Vanessa	CC:EBEO,5217	(202) 622-6020
Joynt, Jack A.	CC:SER:KYT:LOU	(502) 582-6524
Judd, James L.	CC:WR:LAD:LA	(213) 894-7101
Juster, David A.	CC:INTL,4555	(202) 622-3850

K

Kagy, James E.	CC:NER:OHI:CIN	(513) 684-6152
Kaiser, Robert D.	CC:NER:OHI:CIN	(513) 684-6159
Kaizen, Mark S.	CC:F&M:GLS,208	(202) 401-4000
Kalaveras, May	CC:WR	(415) 575-7353
Kalinowski, Sandra B.	CC:INTL,4712	(202) 622-3840
Kallevang, Gary	CC:DEM:WAS:LC	(202) 634-5411 x 354
Kaminsky, Robert L.	CC:DOM:FI&P,4007	(202) 622-3910

Kane, Christopher	CC:DOM:IT&A,5513	(202) 622-4930
Kanrek, Victoria J.	CC:NER:MAN	(212) 264-1877
Kansler, Maria	CC:F&M:PA:P, L'PL,Flr 5	(202) 874-9673
Kanuk, Donald W.	CC:DOM:IT&A,5545	(202) 622-4960
Kao, 5ally	CC:MSR:POD:CHI:GLS	(312) 886-5810 x 436
Kaplan, Eliot	CC:DOM:IT&A,5545	(202) 622-4960
Kapust, Andrew	CC:F&M, 4433	(202) 622-30S6
Karabinos, William B.	CC:F&M:TC:T, L'PL, Flr S	(202) 874-9690
Karr, Luanne	CC:F&M:IS:LIB:D,4216	(202) 622-5838
Karzon, Elizabeth U.	CC:INTL,4567	(202) 622-3860
Kashiwabara, Fay L.	CC:WR:PNW:HON	(808) S41-33S0
Kassell, Susan J.	CC:DOM:IT&A, 5512	(202)622-4930
Kastl, Robert J.	CC:M&SP, 3539	(202) 622-3360
Kasuba, Ron	CC:WR:NCA:5F	(415) 744-9211
Kasza, Barbara	CC:NER:OHI:CLE	(216) 522-3380
Katan, 5usan W.	CC:DOM:P&SI,5300	(202) 622-3000
Katz, Geraldine F.	CC:F&M:IS:LIB,4324	(202) 622-80S0
Kave, Roger L.	CC:WR:LAD:LA	(213) 894-4953
Kay, Sheldon M.	CC:5ER:GEO:ATL	(404) 331-6128
Kaye, Martin B.	CC:WR:RMD:DEN	(303) 844-3258
Kearney, Crystal	CC:F&M:P:E,4026	(202) 622-3S20
Kearney, James F.	CC:SER:NFL:JAX	(904) 232-2387
Keenan, John R.	CC:5ER:KYT:NAS	(615) 736-S481
Keeton, James E., Jr.	CC:5ER:KYT:NAS	(615) 736-5481
Keggins, Janel M.	CC:SER:DEM:BAL	(410) 962-9110
Kehoe, Paula	CC:NER:PEN:PHI	(21S) S97-3442
Kellar, Karl	CC:INTL, L'PL	(202) 874-4360
Keller, Christine	CC:EBEO	(202) 622-6090
Keller, Karen F.	CC:F&M:GLS:CLP	(202) 401-4013
Kelley, Alfred G.	CC:EBEO,5234	(202) 622-6040
Kelley, Christopher	CC:DOM:P&SI,5408	(202) 622-3080
Kelley, George P.	CC:DOM:IT&A,5137	(202) 622-4920
Kelley, Nancy	CC:NER:GLS	(212) 264-3303
Kelly, Dennis M.	CC:MSR:HOU	(713) 773-7300
Kelly, Thomas	CC:INTL, L'PL, Flr 5	(202) 874-4360
Kendrick, Raymond A., Jr.	CC:DOM:FS,4510	(202) 622-7880
Kennedy, Angela J.	CC:5ER:IDD:IND	(317) 226-7496
Kennedy, Erin K.	CC:WR:CCA:SJ	(408) 494-7870
Kennedy, Richard	CC:WR:RMD:5LC	(801) 799-6633
Kensinger, Dale P.	CC:MSR:KSM:KCY	(816) 283-3046 x 164
Kent, Bruce W.	CC:MSR:STX:AUS	(S12) 499-5662
Kerkhove, Albert B.	CC:MSR:MWD:OMA	(402) 221-7336
Kernaghan, Kathleen	CC:NER:PEN:PHI	(215) 597-3442
Kerrigan, Thomas J.	CC:NER:BRK	(516) 832-2425
Kesselman, H. 5tephen	CC:NER:PEN:PHI	(215) 597-3442
Kessler, David	CC:DOM:CORP,4422	(202) 622-7770
Kessler, Jay J.	CC:WR:GLS	(415) 575-7330
Kettell, Diane	CC:NER:NJD:NEW	(201) 645-6674
Key, Darius	CC:EL, 3547	(202) 622-4502
Khadiri, Gita	CC:DOM:IT&A,5144	(202) 622-4940
Khan, Naseem J.	CC:MSR:ILD:CHI	(312) 886-9225 x 332
Kibat, Allen E.	CC:F&M:IS:IC:	(202) 401-2220
Kiessling, William W.	CC:SER:KYT:NAS	(615) 736-5491
Kilchenstein, James L.	CC:DOM:P&SI,5107	(202) 622-3040
Kilduff, Kevin J.	CC:NER:MAN	(212) 264-4373
Kilkenny, Lindy Lou	CC:WR:PNW:POR	(503) 230-7400
Kim, Heesun Grace	CC:DOM:P&SI,5013	(202) 622-3060
Kim, Nancy	CC:INTL, L'PL, Flr 5	(202) 874-4360
Kindel, Gretchen A.	CC:WR:5CA:5D	(619) 557-6014
King, Brendan G.	CC:NER:NJD:NEW	(201) 645-3278
King, Ida L.	CC:INTL,3052	(202) 622-3800
King, Margaret	CC:NER:OHI:CIN	(513) 684-S975
King, Zachary W.	CC:WR:SCA:LN	(714) 360-3436
Kinlaw, Pamela	CC:INTL,4575	(202) 622-3830
Kipnis, Bruce E.	CC:DOM:FI&P,4007	(202) 622-3910
Kirvin, Deanna R.	CC:WR:RMD:DEN	(303) 844-3258
Kirwan, Patrick	CC:DOM:P&SI:8,5319	(202) 622-3130
Kiss, Albert J.	CC:DOM:FI&P,4318	(202) 622-3940
Kiss, Katharine J.	CC:DOM:IT&A, 5137	(202) 622-4920
Kissel, Benedetta A.	CC:INTL,3052	(202) 622-3800
Kitihara, Kyong-Ae	CC:F&M:P:W,4412	(202) 622-3550
Kizzie, Carolyn Y.	CC:F&M:P&A, L'PL, Flr 5	(202) 874-9437
Klahr, Nancy J.	CC:SER:SFL:MIA	(305) 982-5326
Klapper, Hanna	CC:NER:MAN	(212) 264-6913
Klaasen, Mary T.	CC:WR:SCA:SD	(619) 5S7-6014
Klein, Garry W.	CC:SER:GLS	(404) 331-1070
Klein, James M.	CC:MSR:MWD:MIL	(414) 297-4239
Klein, Jill	CC:F&M:IS:LIB,4324	(202) 622-S82S
Kletnick, Theodore J.	CC:NER	(212) 264-0262
Kline, Alan S.	CC:NER:PEN:PHI	(21S) 597-3442
Klinghoffer, Jack H.	CC:WR:LAD:LA	(213) 894-4663
Klotz, Martin F.	CC:EL:CT,2S79	(202) 622-4470
Knap, J. Paul	CC:MSR:MWD:MIL	(414) 297-4246
Knebel, 5andra L.	CC:SER:SFL:FTL	(954) 572-5131
Knechtel, Carleton E.	CC:MSR	(972) 308-7354
Knospe, Marvis	CC:NER:NED:BOS	(617) 565-7914
Knowles, Patricia C.	CC:SER:VWV:RCH	(804) 771-8136
Knudsen, Heidi	CC:NER:MAN	(804) 771-8136
Kobylarz, Albert	CC:NER:NJD:NEW	(201) 645-266S
Kocak, Richard A.	CC:DOM:P&SI,5316	(202) 622-3130
Koch, Kimberly	CC:DOM:IT&A,S024	(202) 622-4980
Koch, Monica	CC:NER:BRK	(516) 832-2400
Kocis, Peter	CC:INTL, INTL, L'PL, Flr 5	(202) 874-4360
Kodjo, Vivian	CC:SER:GEO:ATL	(404) 331-6079
Kohn, Debra A	CC:EL:GL:BR3,2318	(202) 622-3630
Kohn, Donna J.	CC:DOM:F5,4039	(202) 622-7890
Kolb, Linda	CC:DOM,4409	(202) 622-3094
Korbas, Michelle D.	CC:WR:CCA:SJ	(408) 494-7859
Korte, Katie	CC:WR:NCA:SAC	(916) 974-5714
Kostak, William	CC:DOM:P&SI,5406	(202) 622-3080
Kozel, Michael A.	CC:5ER:KYT:NAS	(615) 736-5048
Kozicki, Perry	CC:MSR:POD:CHI:LC	(312) 886-5171 x 43S
Kraft, Alvin J.	CC:DOM:FI&P,4311	(202) 622-3920
Kramer, John	CC:DOM:P&SI,5019	(202) 622-3060
Kranzthor, Bryce A.	CC:WR:NCA:SF	(41S) 744-9211
Krasner, Matthew	CC:DOM:CORP,4237	(202) 622-75S0
Kraus, John	CC:F&M:FM:F, L'PL, Flr 5	(202) 874-9S40
Krawczyk, Bernadette	CC:MSR:AOK:OKL	(405) 297-4800
Krazeise, Paul J., Jr.	CC:SER:KYT:LOU	(502) 582-6234
Krichevsky, Alex	CC:NER:OHI:CLE	(216) S22-3380
Krieg, Frederick W.	CC:SER:KYT:LOU	(S02) 582-6577
Kroening, Linda	CC:DOM:IT&A,SS10	(202) 622-4800
Krug, Paul J.	CC:WR:NCA:5F	(415) 744-9217
Kugler, Paul F.	CC:DOM:P&SI,5300	(202) 622-3000

Kuhn, Nancy O.	CC:EBEO	(202) 622-6070
Kunze, Deborah G.	CC:MSR:NTX:DAL	(972) 308-7900
Kuo, Lisa W.	CC:WR:5CA:LN	(714) 360-3459
Kuo Margaret	CC:WR:5CA:LN	(714) 360-3432
Kurdys, Russell F.	CC:NER:PEN:PIT	(412) 644-3438
Kuttan, James A.	CC:MSR:KSM:5TL	(314) 425-4747
Kyle, Carrie B.	CC:DOM:IT&A,5134	(202) 622-4940
Kyrouz, William	CC:NER:NED:BO5	(617) 565-7943

L

LaBounty, Steven W.	CC:MSR:KSM:5TL	(314) 425-4747
LaBelle, Peter J.	CC:NER:MAN	(212) 264-7829
Lackner, Michael	CC:WR:LAD:LA	(213) 894-3027
LaFrance, Lori P.	CC:WR:PNW:5EA	(206) 553-5272
Lamartine, Janice E.	CC:M5R:ILD:CHI	(312) 886-9225 x 327
Lambert, Linda D.	CC:5ER:IDD:IND	(317) 226-7473
Lambert, Linda F.	CC:MSR:NTX:DAL	(972) 308-7900
Lambert, Maxie L.	CC:SER:GEO:ATL	(404) 331-6244
Lambert, Thomas M.	CC:F&M:PA:P, L'PL, Flr 5	(202) 874-9675
Lambert-Dean, Deborah	CC:EL:D,3560	(202) 622-4570
Lamons, Thomas R.	CC:MSR	(972) 308-7370
Lancaster, John J.	CC:5ER:KYT:NAS	(615) 736-2009
Landau, Barry S.	CC:DOM:FI&P:4,4109	(202) 622-3970
Lane, Sharron	CC:F&M,3042	(202) 622-3330
Lang, Allan E.	CC:MSR	(972) 308-7426
Langello, Chris	CC:EL:CT	(202) 622-4470
Langer, Edward G.	CC:MSR:MWD:MIL	(414) 297-4236
Langston, Joe R.	CC:5ER:GEO:ATL:CO	(803) 253-3737
Langston-Cox, Pamela D.	CC:WR:GLS	(415) 575-7330
Lanier, Daphne J.	CC:5ER:GCD:BIR	(205) 912-5462
Lanning, James C., Jr.	CC:MSR:POD:CHI:LC	(312) 886-5171 x 430
Lansdell, Carroll	CC:NER:NJD:NEW	(201) 645-3076
Larkins, Richard	CC:DOM:FI&P,4316	(202) 622-3940
Larsen, Elena	CC:F&M:PA:P, L'PL, Flr 5	(202) 874-9433
Larson, Ann L.	CC:M5R:HOU	(713) 773-7300
Larson, Albert L., III	CC:WR:GLS	(415) 575-7330
Larson, Lori	CC:F&M:GLS:PCL	(202) 401-4062
Larson, Valerie N.	CC:WR:5CA:5D	(619) 557-6095
Lass, John M.	CC:DOM:P&SI,5318	(202) 622-3130
Laterman, Barry J.	CC:NER:NED:BO5	(617) 565-7868
Latney, Janelle	CC:DOM:IT&A,5041	(202) 622-4950
Latrobe, Osmun R.	CC:MSR:AOK:OKL	(405) 297-4815
Lau, Catherine L.	CC:WR	(415) 575-7346
Lau, David L.	CC:WR:PNW:HON	(808) 541-3350
Laubach, Edward J., Jr.	CC:NER:PEN:PIT	(412) 644-3443
Laudeman, Robert A.	CC:DOM:IT&A,5521	(20@) 622-4930
Lauer, Gail S.	CC:5ER:GCD:NO	(504) 558-3104
Laufer, Janet	CC:EBEO, 5203	(202) 622-6060
Lauritzen, Laura A.	CC:DOM:FI&P,4108	(202) 622-3980
LaVignera, Guy G.	CC:NER:NJD:NEW	(201) 645-2628
Law, Roger	CC:WR:LAD:LA	(213) 894-3027
Lawson, Diane L.	CC:5ER:GCD:BIR	(205) 912-5471
Lawson, James E.	CC:5ER:IDD:IND	(317) 226-6605
Lawson, LaVonne D.	CC:WR:CCA:5J	(408) 494-7859
LeBloch, James	CC:WR:LAD:LA	(213) 894-7101
Lederman, Lejsor	CC:WR:LAD:THO	(805) 371-6700
Lee, Andrew H.	CC:WR:5CA:LN	(714) 360-3465
Lee, Evangelista C.	CC:DOM:CORP,5226	(202) 622-7180
Lee, Julia M.	CC:DOM:P&SI,5011	(202) 622-3060
Lee-Martinez, Marikay	CC:WR:5WD:PNX	(602) 207-8058
LeGore, Cathy S.	CC:5ER:GCD:BIR	(205) 912-5466
Lehman, Mish	CC:5ER:GCD:NO	(504) 558-3100
Lehman, William P.	CC:MSR:POD:CHI:GLS	(312) 886-5810 x 418
Lehr, Alison W.	CC:5ER:5FL:FTL	(954) 572-5131
Leib, Irwin	CC:DOM:IT&A,5501	(202) 622-4820
Leichtman, Michele	CC:WR:LAD:LA	(213) 894-4663
Leighton, Theodore	CC:NER:BRK	(516) 832-2401
Lekos, Konstantine P.	CC:DOM:CORP,4239	(202) 622-7550
Leland, Gerald W.	CC:M5R:NCE:5TP	(612) 290-3473 x 224
Lemon, Charmaine	CC:NER:PEN:PHI	(215) 597-3442
Lennon, Susan	CC:EBEO	(202) 622-6030
Leonard, Barbara M.	CC:WR:CCA:5J	(408) 494-7853
Leonard, Jerry L.	CC:WR:RMD:DEN	(303) 844-3258
Leone, Donna P.	CC:NER:PEN:PIT	(412) 644-3442
Leong, Frank	CC:WR	(415) 575-7353
Lester, Brenda L.	CC:SER:GCD:NO	(504) 558-3107
Letkewicz, Lawrence C.	CC:M5R:POD:CHI:LC	(312) 886-5171 x 423
Levine, Alan C.	CC:EL:GL:Br1,2306	(202) 622-3610
Levine, Beth R.	CC:F&M:GLS:EGG,216Aero	(202) 622-4944
Levine, Howard P.	CC:5ER:NFL:JAX	(904) 232-2788
Levine, Philip	CC:DOM:CORP,4016	(202) 622-7700
Levy, Barbara Allen	CC:WR:NCA:SF	(415) 744-9217
Levy, Charles A.	CC:WR:NCA:5F	(415) 575-7371
Levy, Howard	CC:WR:LAD:LA	(213) 894-4663
Lew, Mae J.	CC:NER:NED:BO5	(617) 565-7856
Lew, Pamela	CC:DOM:FI&P:3,4110	(202) 622-3960
Lewis, Doris	CC:INTL,4607	(202) 622-3880
Lewis, Harve M.	CC:DOM:F5,4507	(202) 622-7830
Lewis, Mary	CC:F&M:GLS:CLP	(202) 401-4013
Lewis, Susan	CC:NER:NJD:NEW	(201) 645-3507
Lewis, Teal	CC:M5R	(972) 308-7373
Lichtman, Milton	CC:DOM:IT&A,5038	(202) 622-4840
Lier, Kathleen	CC:5ER:GCD:NO	(504) 558-3105
Liggett, Steve	CC:5ER	(404) 331-6942
Lin, Katy	CC:WR:LAD:LA	(213) 894-3027
Linder, Herbert W.	CC:NER:OHI:CLE	(216) 522-3380
Lintz, Judith A.	CC:DOM:IT&A,5142	(202) 622-4940
Liquerman, Melissa C.	CC:DOM:F5,4521	(202) 622-7860
Lis, Suzanne	CC:NER:CTR:HAR	(203) 270-4066
Litsky, Darrin	CC:INTL, L'PL, Flr 5	(202) 874-4360
Little, Kenneth A.	CC:F&M,3042	(202) 622-3330
Little, Robert T.	CC:M5R:ILD:CHI	(312) 886-9225 x 341
Liu, Valerie K.	CC:WR:5CA:5D	(619) 557-6095
Livingston, Joan	CC:SER:DEM:WAS	(202) 634-5409 x 236
Livingston, John	CC:DOM:IT&A, 5525	(202) 622-4970
Lloyd, Michael W.	CC:WR:RMD:DEN	(303) 844-3258
Lockett, Sharon	CC:NER:NJD:NEW	(201) 645-3710
Lockhart, Frederick J., Jr.	CC:WR:RMD:DEN	(303) 844-3258
Loesch, Michelle K.	CC:WR:PNW:5EA	(206) 220-5954
Logan, Ann	CC:DOM:FI&P:4,4111	(202) 622-3970
Lohrstorfer, Timothy A.	CC:5ER:IDD:IND	(317) 226-6041

Long, Joseph F.	CC:NER:CTR:HAR	(860) 290-4090
Longhurst, Barbara A.	CC:WR:RMD:5LC	(801) 799-6622
Loomie, Christine	CC:NER:BRK	(516) 832-2400
Loor, Marlene	CC,3026	(202) 622-3300
Lopata, Joel A.	CC:WR:RMD:DEN	(303) 844-3258
Lopez, Joe M.	CC:WR:5WD:PNX	(602) 207-8081
Lorello, Joanne	CC:NER:NED:BO5	(617) 565-7838
Lorence, Robert W.	CC:INTL,4555	(202) 622-3880
Lortie, John T.	CC:5ER:5FL:FTL	(954) 572-5131
Loupee, Joanne F.	CC:WR:LAD:THO	(805) 371-6700
Love, Linda A.	CC:NER:PEN:PHI	(215) 597-3442
Loverud, Karin	CC:EBEO,5328	(202) 622-6060
Lowdermilk, Terza D.	CC:5ER:NCS:GBO	(910) 378-2291
Lowe, Paulette	CC:WR	(415) 575-7348
Lowe, 5andra L.	CC:5ER:NFL:JAX	(904) 232-2391
Lowrance, William B.	CC:INTL,L'PL,3319	(202) 874-1490
Lucas, Dante D.	CC:NER:MAN	(212) 264-7872
Lucas, Patrick W.	CC:WR:5CA:LN	(714) 360-3457
Lucas, 5ally A.	CC:F&M:P:E,4026	(202) 622-3520
Ludeke, Todd A.	CC:MSR	(972) 308-7926
Lukas, Teresa	CC:WR:NCA:5F	(415) 744-9211
Lukschander, 5amuel	CC:F&M:IS:5D, L'PL, Flr 5	(202) 874-7261
Lunde, Rebecca J.	CC:5ER:5FL:MIA	(305) 536-5571
Luthra, Veena	CC:5ER:VWV:RCH	(804) 771-8143
Luu, Dat N.	CC:INTL,L'PL,3319	(202) 874-1490
Luxner, Melissa 5.	CC:DOM:FI&P:4,4115	(202) 622-3142
Luxner, Thomas A.	CC:DOM:IT&A,5525	(202) 622-4970
Lyons, Paul E.	CC:5ER:IDD:IND	(317) 226-6683
Lyons, William T.	CC:NER:NJD:NEW	(201) 645-3351

M

Macdonald, James G.	CC:MSR:5TX:AU5	(512) 499-5757
MacDonald, Wendy	CC:DOM:IT&A,5038	(202) 622-4990
MacEachen, John D.	CC:DOM:F5,4040	(202) 622-7850
Maciejewski, Cynthia M.	CC:MSR:POD-CHI	(312) 886-9225 x 207
Mack, Lisa	CC:DOM:FI&P,4300	(202) 622-3900
Mackall, Rosalind L.	CC:DOM:CORP,4408	(202) 622-7750
Mackey, Marilyn A.	CC:WR:RMD:DEN	(303) 844-3258
MacKinson, Thomas	CC:WR:NCA:5F	(415) 744-9228
Madan, Rajiv	CC:NER:MAN	(212) 264-7390
Madden, David P.	CC:DOM:CORP,4237	(202) 622-7540
Madden, Edward B.	CC:DOM:P&SI,5312	(202) 622-3130
Maddrey, Jeffrey W.	CC:DOM:FI&P:2,4318	(202) 622-3940
Madewell, Edith M.	CC:5ER:KYT:NAS	(615) 736-5500
Madigan, Elizabeth	CC:DOM:P&SI,5315	(202) 622-3090
Madison, Katina	CC:INTL, 4617	(202) 622-3810
Magee, 5usan	CC:F&M, 4032	(202) 622-3500
Magid, Laura R.	CC:NER:GLS	(212) 264-5648
Magnone, Matthew	CC:NER:NJD:NEW	(201) 645-6510
Magrogan,Debbie	CC:F&M:TC, L'PL, Flr 5	(202) 874-9223
Mah, 5usan	CC:WR:NCA:5F	(415) 744-9201
Mainhart, Joan M.	CC:5ER:DEM:BAL	(410) 962-9853
Mak, Marshall J.	CC:WR:CCA:5J	(408) 494-7851
Makurath, Joseph H.	CC:DOM:P&SI,5422	(202) 622-3120
Malgeri, Jack	CC:DOM:P&SI,5108	(202) 622-3040
Maloy, Heather C.	CC:DOM,3531	(202) 622-4520
Manasevit, Patricia A.	CC:DOM:F5,4526	(202) 622-7920
Mandel, Lewis R.	CC:NER:BRK	(516) 832-2400
Mandell, Andrew	CC:NER:BRK	(516) 832-2400
Manfreda, Richard H.	CC:DOM:P&SI,5302	(202) 622-3000
Mann, Roberta F.	CC:DOM:F5,4521	(202) 622-7860
Manning, Irene J.	CC:F&M:GLS,208	(202) 401-4000
Manning, Paul 5.	CC:INTL,4617	(202) 622-3810
Manzur, Mercedes	CC:WR:5WD:LV	(702) 455-1127
Marcoe, Darlene D,	CC:F&M:PA:A, L'PL, Flr 5	(202) 8749666
Marconi, Ted	CC:DOM,4409	(202) 622-8857
Marcus, Phyllis E.	CC:INTL,4712	(202) 622-3840
Maresca, Elizabeth A.	CC:NER:MAN	(212) 264-7289
Margopulos, Ted N.	CC:DOM:P&SI,5317	(202) 622-3130
Marino, Robert B.	CC:NER:MAN	(212) 264-3155
Mark, Loren B.	CC:M5R:MWD:OMA	(402) 221-7338
Mark, Valerie A.	CC:INTL,4704	(202) 622-3840
Markley, G. Roger	CC:M5R:POD:CHI:GLS	(312) 886-5810 x 417
Markman, David J.	CC:NER:PODPHI:GLS	(215) 597-3342
Marks, Nancy J.	CC:EBEO,5214	(202) 622-6000
Marr, Joyce M.	CC:WR:5CA:LN	(714) 360-2688
Marshall, Linda	CC:EBEO,5201	(202) 622-6030
Marshall, 5haron K.	CC:WR:CCA:5J	(408) 494-7870
Marshall, Tanya	CC:DOM:IT&A,5126	(202) 622-5030
Marshburn, Larry	CC:F&M,3042	(202) 622-3330
Martin, Crystal	CC:NER:NJD:NEW	(201) 645-2415
Martin, James E.	CC:DOM:IT&A,5537	(202) 622-4970
Martin, Joanne	CC:F&M:P:E, 4020	(202) 622-3520
Martin, Madeline	CC:NER:MAN	(212) 264-6496
Martin, Margaret	CC:EL:D,3559	(202) 622-4580
Martin, Margaret A.	CC:WR:NCA:5AC	(916) 974-5700
Martin, Melonee	CC:EL:GL,2002	(202) 622-3600
Martin, William	CC:EL:D,3562	(202) 622-4570
Martinez, Diane M.	CC:NER:MIC:DET	(313) 226-2088 x 238
Martinez, Georgianna V.	CC:WR:LAD:LA	(213) 894-6311
Martinez, Tracy A.	CC:M5R:NCE:5TP	(612) 290-3473 x 226
Marum, Robert E.	CC:NER:CTR:HAR	(860) 290-4090
Maselli, Joseph F.	CC:NER	(212) 264-0260
Masnik, George L.	CC:DOM:P&SI,5427	(202) 622-3090
Mason, Harry G.	CC:5ER:GLS	(404) 331-1024
Mason, John	CC:F&M:I5:5D, L'PL, Flr 5	(202) 874-8371
Mason, Karen J.	CC:DOM:F5,4039	(202) 622-7890
Mason, Ron	CP:EX:C:I,2517	(202) 622-4253
Mata, 5harilyn	CC:WR:LAD:LA	(213) 894-2254
Mathis, Verdi	CC:F&M:ERB,4026	(202) 622-3530
Mathis, Yurlinda	CC:EBEO,5207	(202) 622-6060
Matta, Derek B.	CC:M5R:HOU	(713) 773-7300
Matthews, Melva	CC:DOM:CORP,6561	(202) 622-7280
Mattson, Cynthia J.	CC:INTL,4617	(202) 622-3810
Matuszeski, Grace K.	CC:DOM:FS,4535	(202) 622-7920
Matuu, Teresia L.	CC:WR:CCA:5J	(408) 494-7851
Mauney, Shari C.	CC:WR:5WD:PNX	(602) 207-8059
Maurer, Charles W., Jr.	CC:NER:NED:BO5	(617) 565-7859
Mayes, Kim	CC:DOM:P&SI,5408	(202) 622-3080
McAlonan, Richard	CC:INTL, L'PL, Flr 5	(202) 874-4360
McCall, Angela M.	CC:WR:NCA:5F	(415) 744-9217

McCants, William R.	CC:SER:NFL:JAX	(904) 232-2383
McCarthy, William A.	CC:WR:PNW:SEA	(206) 220-59S4
McCarthy, William B.	CC:SER:SFL:FTL	(954) 572-5131
McCartney, Judy	CC:F&M:IS:LIB,4324	(202) 622-5831
McCaskill, Robbie	CC:SER:GEO:ATL:CO	(803) 253-3738
McClanahan, Frank C., III	CC:SER:NCS:GBO	(910) 378-2292
McClanahan, Marcy R.	CC:F&M:TC:L, L'PL, Flr S	(202) 874-4340
McClanahan, R. Audrey	CC:WR:SCA:SD	(619) 557-6095
McClintock, Gregory A.	CC:WR:PNW:ANC	(907) 271-6470
McClure, Carol B.	CC:MSR:HOU	(713) 773-7300
McConnell, Janet	CC:SER:DEM:WAS	(202) 634-5422 x 228
McConnell, Tanya	CC:DOM:CORP,6551	(202) 622-7270
McCool, Peter	CC:WR	(415) 575-7340
McCorquodale, Annette	CC:MSR	(972) 308-7411
McCray, Bertha	CC:EL:GL,2306	(202) 622-3610
McCrum, Evelyn	CC:NER:BRK	(516) 832-2424
McCubbin, Daniel R.	CC:DOM:IT&A,5127	(202) 622-5010
McCurley, Nancy C.	CC:WR:LAD:LA	(213) 894-3027
McDermott, Patricia	CC:EBEO,5201	(202) 622-6030
McDonnell, David	CC:DOM:P&SI,5111	(202) 622-3110
McDonnough, Heather	CC:NER:BRK	(516) 832-2400
McDougal, John C.	CC:SER:VWV:RCH	(804) 771-8142
McEachin, Sena M.	CC:SER:GEO:ATL	(404) 331-6243
McElroy, Anthony L.	CC:SER:DEM:WAS	(202) 634-S409 x 258
McFadden, Arthur	CC:NER	(212) 264-4080
McFadin, Linda J.	CC:MSR	(972) 308-7360
McGill, Janet C.	CC:MSR:POD:CHI	(312) 886-922S x 306
McGoldrick, Donald J.	CC:MSR:POD:CHI:IS	(312) 886-9225 x 307
McGrath, Charles	CC:SER	(404) 331-5681
McGreevy, Cynthia A.	CC:DOM:FS,4S09	(202) 622-7940
McGreevy, John J.	CC:DOM:IT&A,5528	(202) 622-4910
McGregor, John	CC:F&M:IS, L'PL, Flr 5	(202) 874-8790
McGroarty, Patrick	CC:DOM:P&SI,5110	(202) 622-3040
McIlyar, Mary Kay	CC:MSR	(972) 308-7948
McInroy, Cheryl	CC:NER:MAN	(212) 264-7872
McKeiver, Yvonne	CC:SER:DEM:WAS	(202) 634-5403 x 263
McKendrick, Avarian R.	CC:SER:SFL:MIA	(305) 982-5321
McKenna, M. Catherine	CC:WR	(415) 57S-7348
McKenzie, Claire R.	CC:MSR:ILD:CHI	(312) 886-922S x 312
McKie, Betty A.	CC:DOM,4409	(202)622-3446
McKinney, Paulette	CC:F&M:GLS:PCL	(202) 401-4062
McLean, Carrie	CC:F&M:FM:E, L'PL, Flr 5	(202) 874-9332
McLean, Susan R.	CC:SER:KYT:NAS	(615) 736-2010
McLeod, Will E.	CC:EBEO,5330	(202) 622-6040
McLoughlin, Glenn C.	CC:MSR:AOK:OKL	(405) 297-4805
McMahon, Michael R.	CC:WR:PNW:SEA	(206) 220-5951
McMunn, David G.	CC:DOM:P&SI,5116	(202) 622-3110
McNair, Levern	CC:DOM:P&SI,5114	(202) 622-3110
McNamara, Wesley F.	CC:WR:PNW:POR	(503) 326-3189
McPherson, Jeremy L.	CC:WR:NCA:SAC	(916) 974-S700
McQueeney, Theresa G.	CC:NER:BRK	(S16) 832-2400
McQuillan, John F.	CC:DOM:P&SI,S106	(202) 622-3040
McReynolds, Charles L. Jr.	CC:MSR:GL	(972) 308-7352
Meadows, Felicia	CC:F&M:IS:SD	(202) 260-9846
Medleau, Keith G.	CC:WR:PNW:SEA	(206) 220-59S1
Mellody, Katherine	CC:DOM:P&SI,5427	(202) 622-3090
Melone, Michael E.	CC:WR:NCA:SF	(415) 744-9228
Melvin, Martha	CC:SER:GCD:BIR	(205) 912-5472
Melvin, J. Michael	CC:SER:NFL:JAX	(904) 232-2788
Melvin, Roxanne	CC:WR:NCA:SAC	(916) 974-5700
Melzer, Anne	CC:NER:UNY:BUF	(716) 551-5610
Mendoza, Lourdes G.	CC:SER:GEO:ATL	(404) 331-1292
Meneely, Bruce K.	CC:MSR:AOK:OKL	(40S) 297-4830
Menillo, Michael A.	CC:NER:MAN	(212) 264-5646
Mercier, Brenda	CC:WR:LAD:LA	(213) 894-4663
Merkel, Barbara E.	CC:SER:NFL:JAX	(904) 232-2780
Merkle, William G.	CC:MSR:POD:CHI:LC	(312) 886-S171 X 429
Merriam, Terri A.	CC:WR:PNW:SEA	(206) 220-S9S4
Merereau, Dwight	CC:DOM:IT&A,S52S	(202) 622-4970
Merson, Christine	CC:DOM:IT&A,S405	(202) 622-5020
Mesler, Mark S.	CC:SER:GEO:ATL	(404) 331-1367
Metoxen, Alberta	CC:MSR:MWD:MIL	(414) 297-4244
Meyer, David	CC:DOM:FI&P	(202) 622-39S0
Michaels, JoAnne	CC:EL,3547	(202) 622-3168
Michaels, Stanley	CC:DOM:IT&A,5527	(202) 622-4970
Michur, Adrian L.	CC:DOM:FI&P,4320	(202) 622-3940
Mihelcic, Richard J.	CC:F&M,3042	(202) 622-3330
Mikalchus, John R.	CC:SER:DEM:BAL	(410) 962-3110
Miller, David	CC:SER:DEM:BAL	(410) 962-3110
Miller, Mark J.	CC:MSR:MWD:MIL	(414) 297-4249
Miller, Norlyn D.	CC:DOM:IT&A,5136	(202) 622-4940
Miller, Robert A.	CC:EL:GL:Br3,2300	(202) 622-3630
Miller, Stephen M.	CC:SER:LC	(202) 634-5411 x 332
Miller, Vicki L.	CC:SER:KYT:NAS	(61S) 736-2032
Miller, William I.	CC:MSR:ILD:CHI	(312) 886-9225 x 33S
Miller-Spriggs, Revelia	CC:DOM:IT&A,5411	(202) 622-5411
Mills, Bill	CC:NER:NJD:NEW	(201) 64S-3347
Mills, David	CC:EBEO:5336	(202) 622-60S0
Milton, Joann	CC:EBEO,S214	(202) 622-6000
Minsky, James B.	CC:SER:NFL:JAX	(904) 232-2788
Minsky, Joanne B.	CC:SER:NFL:JAX	(904) 232-2788
Miosi, Dianna K.	CC:DOM:P&SI,5002	(202) 622-3050
Mirabito, Diane	CC:NER:TL	(212) 264-7996
Miron, Barbara	CC:NER:MAN	(212) 264-0619
Miskin, Richard	CC:MSR:HOU	(S12) 229-5336
Misner, Robert B.	CC:EBEO,S203	(202) 622-6060
Missry, Michelle	CC:NER:MAN	(212) 264-7077
Mitchell, Charlotte A.	CC:WR:NCA:SF	(415) 744-9228
Mitchell, Jeffery G.	CC:DOM:IT&A,5335	(202) 622-4970
Mitchell, Margaret	CC:EL:D,3562	(202) 622-4S70
Mitchell, Theresa E.	CC:SER:SFL:MIA	(305) 536-4720
Moates, Edith	CC:MSR:AOK:OKL	(405) 297-4830
Modica, Diana	CC:WR:LAD:THO	(805) 371-6700
Moe, Debra K.	CC:WR:CCA:SJ	(408) 494-78S6
Moffat, Krista	CC:F&M:P:W,4219	(202) 622-3S60
Moffitt, Thomas D.	CC:DOM:FS,4S21	(202) 622-7900
Mombrun, Reginald	CC:DOM:CORP,4410	(202) 622-77S0
Monahan, Charles J.	CC:DOM:P&SI,S306	(202) 622-3000
Monahan, Patricia	CC:DOM:FI&P,4317	(202) 622-4122
Moncure, Florence	CC:F&M:GLS:PCL	(202) 401-4062
Monson, David P.	CC:WR:RMD:DEN	(303) 844-32S8
Montague, Tyrone J.	CC:NER:MAN	(212) 264-4443
Montemurro, Michael J.	CC:DOM:IT&A,5131	(202) 622-4920
Montero, Patricia	CC:WR:NCA:SF	(415) 744-9217

Montgomery, Carolyn Ann	CC:F&M:P:W,4412	(202) 622-3550
Montgomery, Vivian	CC:WR:GLS	(415) 575-7330
Montue, Tishaun A.	CC:INT'L, L'PL,3319	(202) 874-1490
Moody, Shirley	CC:INTL,45SS	(202) 622-3850
Moore, Christina	CC:DOM:IT&A,S03S	(202) 622-4950
Moore, Constance F.	CC:DOM:FS,4510	(202) 622-7880
Moore, Darnett	CC:EL:D,35S2	(202) 622-4S90
Moore, Diane	CC:NER:NJD:NEW	(201) 645-3743
Moore, Frederick	CC:NER:NJD:NEW	(201) 645-2479
Moore, Linda L.	CC:F&M:IS,2S12	(202) 622-7469
Moore, Steven L.	CC:DOM:IT&A,5126	(202) 622-5030
Moore, Stevens E.	CC:SER:GCD:NO	(504) 558-3113
Mopsick, Robert	CC:NER:NJD:NEW	(201) 64S-2539
Mopsick, Steven J.	CC:WR:NCA:SAC	(916) 974-5700
Mora, David B.	CC:MSR:HOU	(713) 773-7300
Morales, Leticia A.	CC:WR:SCA:SD	(619) 557-609S
Morales, Tena Y.	CC:F&M:IS:TS	(202) 622-6449
Moran, Carol-Lynn	CC:NER:PEN:PHI	(215) 597-3442
Moran, John M.	CC:DOM:IT&A,5142	(202) 622-4940
Morano, Judith A.	CC:NER:OHI:CIN	(513) 684-6386
Morgan, Cindy	CC:MSR	(972) 308-7351
Morgan, Lois W.	CC:WR:NCA:SF	(916) 978-6332
Morgan, Melody	CC:DOM:P&SI,5408	(202) 622-3080
Moriarty, John	CC:DOM:IT&A,5043	(202) 622-4950
Morley, Dean R., III	CC:SER:GEO:ATL	(404) 331-6128
Morris, Audrey M.	CC:MSR:NTX:DAL	(972) 308-7900
Morris, Jeffrey	CC:SER:GLS	(404) 331-10SS
Morrison, Linda R.	CC:SER:KYT:LOU	(502) 582-5471
Morrison, Nancy L.	CC:NER:MIC:DET	(313) 226-2097 x 232
Morrison, Robert M.	CC:MSR	(972) 308-7977
Mortensen, Marion K.	CC:WR:RMD:SLC	(801) 799-6627
Morton, Cynthia	CC:EBEO,5229	(202) 622-6070
Mosakowski	CC:EBEO:Br2,5333	(202) 622-6040
Moskowitz, Christine G.	CC:SER:LC	(404) 331-6411
Mosley, Susan T.	CC:SER:DEM:WAS	(202) 634-5407 x 241
Moss, Christina D.	CC:MSR:HOU	(713) 773-7300
Mowery, Sandra W.	CC:SER:NCS:GBO	(910) 378-2121
Mucciolo, Francis C.	CC:SER:NFL:JAX	(904) 232-1262
Mucha, Donna L.	CC:DOM:FS,4513	(202) 622-7840
Muchnikoff, Lee D.	CC:DOM:CORP,4230	(202) 622-7530
Mueller, Lloyd E.	CC:SER:KYT:NAS	(61S) 736-2044
Mulcahy, Barbara	CC:NER:OHI:CLE	(216) 522-3380
Mungo, David J.	CC:WR:RMD:DEN	(303) 844-3258
Munnerlyn, Sherri	CC:WR:LAD:LA	(213) 894-4663
Munro, Alan B.	CC:DOM:FI&P,4311	(202) 622-3920
Munroe, David D.	CC:EBEO,5232	(202) 622-6080
Muranaka, Carol	CC:WR:PNW:HON	(808) S41-33S0
Muratore, Pamela A.	CC:WR:SCA:LN	(714) 360-3464
Murphy, Ann M.	CC:WR:PNW:POR	(503) 326-3185
Murphy, Carol E.	CC:INTL, L'PL,3319	(202) 874-1490
Murphy, J. Richard, Jr.	CC:WR:NCA:SF	(415) 744-9204
Murphy, Kevin M.	CC:NER:UNY:BUF	(716) 551-S610
Murphy, Lin	CC:WR:NCA:SF	(415) 744-9225
Murphy, Maria D.	CC:WR:SCA:LN	(714) 360-3433
Murphy, Timothy S.	CC:NER:MIC:DET	(313) 226-2165 x 224
Murphy, Tracy A	CC:NER:UNY:BUF	(518) 431-4683
Murray, Ann	CC,3539	(202) 622-3360
Murray, Wayne	CC:DOM:CORP,4227	(202) 622-7530
Musen, Jordan S.	CC:DOM:FS,4143	(202) 622-7950
Musher, Steven	CC:INTL:Br.6,4607	(202) 622-3880
Myers, Joan A.	CC:SER:KYT:LOU	(502) 582-502S
Myers, Lollie C.	CC:WR:GLS	(41S) S7S-7330

N

Nachman, Carol P.	CC:DOM:FS,4S27	(202) 622-7900
Nadler, Robert B.	CC:SER:KYT:NAS	(615) 736-5500
Nadvornik, Agnes	CC:NER:BRK	(516) 832-2408
Nakagama, Nobel	CC:F&M:IS:SD, L'PL, Flr 5	(202) 874-8118
Nash, Lucille M.	CC:MSR:ILD:CHI	(312) 886-9225 x 324
Neal, Christopher L.	CC:WR:RMD:DEN	(303) 844-32S8
Neal, Linda A.	CC:SER:NCS:GBO	(910) 378-2120
Neal, Olivee	CC:F&M:FM-E, L'PL, Flr S	(202) 874-9396
Neal, Sharon	CC:DOM:CORP,2605	(202) 622-7570
Nearhood, Celia	CC:WR:NCA:SF:W	(904) 791-0532
Nearing, Phoebe L.	CC:WR:LAD:LA	(213) 894-4650
Needle, Martin E.	CC:EL:CT,2579	(202) 622-4470
Neely, Beatrice A.	CC:DOM:FI&P,4300	(202) 622-3900
Nelson, Bernard B.	CC:MSR:HOU	(713) 773-7300
Nelson, Dolores	CC:MSR:MWD:MIL	(414) 297-4247
Nelson, Dorothy	CC:F&M,4427	(202) 622-33S0
Nelson, Gwendolyn	CC:F&M:IS:LIB:D,4216	(202) 622-S837
Nelson, James A.	CC:WR:LAD:LA	(213) 894-3027
Nelson, Jeffrey M.	CC:DOM:P&SI,5314	(202) 622-3130
Nelson, Maureen	CC:DOM:FS,4043	(202) 622-7870
Nelson, Patricia	CC:DOM:P&SI,5004	(202) 622-30S0
Nelson-Hyde, Tajuana E.	CC:DOM:IT&A,5407	(202) 622-5020
Neubeck, Stephen J.	CC:NER:OHI:CIN	(513) 684-6151
New, Sherri L.	CC:INTL, L'PL, Flr 5	(202) 874-4360
New, H. Steven	CC:WR:SCA:SD	(619) 557-6014
Newman, Michelle	CC:EL:D,3S60	(202) 622-4570
Nguy, Kien T.	CC:NER	(212) 264-5619
Nguyen, Hung	CC:F&M:IS:SD, L'PL, Flr 5	(202) 874-8801
Nguyen, Kim	CC:F&M:IS:SD, L'PL, Flr 5	(202) 874-8742
Nicholaides, Alexandra	CC:NER:MIC:DET	(313) 226-226S x 246
Nichols, Margaret	CC:EL,3S47	(202) 622-3400
Nieser, Susan L.	CC:WR:GLS	(415) 575-7330
Nisbet, Robert	CC:WR:PNW:POR	(503) 326-3185
Nisewarner, Kelley	CC:DOM:CORP,4404	(202) 622-7750
Nixon, Eve M.	CC:NER:PEN:PIT	(412) 644-3436
Nixon, Michael A.	CC:DOM:FS,4S26	(202) 622-7920
Noe, Judith A.	CC:SER	(404) 331-6929
Nolan, Leo	CC:DOM:IT&A,5545	(202) 622-4960
Norman, Robert E.	CC:SER:GLS	(404) 331-1076
Norwood, Bradly A.	CC:MSR	(972) 308-7384
Novak, Cathleen M.	CC:MSR:POD:CHI:GLS	(312) 886-S810 x 419
Novey, Michael S.	CC:DOM:FI&P,4300	(202) 622-3267
Novig, Gayle E.	CC:INTL,4607	(202) 622-3880
Nowlin, Joyce E.	CC:WR:SWD:PNX	(602) 207-8082
Nuding, Jennifer L.	CC:DOM:IT&A,5533	(202) 622-4970
Nues, Adoracion	CC:WR:NCA:SF	(415) 744-922S

O

O'Blenes, Ann 5.	CC:MSR:NTX:DAL	(972) 308-7900
O'Brien, Bonnie	CC:DOM:CORP,4231	(202) 622-7790
O'Brien, Daniel K	CC:NER:NJD:NEW	(201) 645-6196
O'Brien, Elaine	CC:NER:NED:BO5	(617) 565-7873
O'Brien, Lynn	CC:WR	(415) 575-7346
O'Brien, Maureen T.	CC:NER:NED:BO5	(617) 565-7895
O'Brien, Michael J.	CC:MSR:AOK:OKL	(405) 297-4800
O'Donnell, Michael O.	CC:5ER:KYT:NAS	(615) 736-2072
Ogle, Jennifer H.	CC:INTL,4548	(202) 622-3278
O'Hara, Brendan	CC:DOM:CORP,4230	(202) 622-7530
Ohm, Alvin A.	CC:MSR:NTX:DAL	(972) 308-7900
Olaksen, 5heila	CC:NER	(212) 264-0260
Oldak, Regina L.	CC:EBEO,5241	(202) 622-6080
O'Leary, Erin K.	CC:NER:PODCIN	(513) 684-6729
O'Leary, Mark E.	CC:M5R	(972) 308-7352
Olsen, Christine V.	CC:WR:5CA:5D	(619) 557-6014
Olson, Barry	CC:WR:LAD:LA	(213) 894-4656
Olson, Cynthia J.	CC:WR:RMD:DEN	(303) 844-3258
Olson, Jill A.	CC:F&M:I5:5D:MS, LPL, Fl 5	(202) 874-8697
Olson, Lamont R.	CC:WR:NCA:5F	(415) 744-9217
O'Malley, Charles P.	CC:DOM:P&SI,5107	(202) 622-3040
Omon, Dori N.	CC:WR:PNW:5EA	(206) 220-5951
O'Neil, Dan M.	CC:WR:LAD:LA	(213) 894-6311
O'Neill, Henry E.	CC:WR:PNW:HON	(808) 541-3350
Onnen, Dennis R.	CC:M5R:KSM:KCY	(816) 283-3046 x 109
Ono, Jonathon J.	CC:WR:PNW:HON	(808) 541-3350
Oppenheim, Marlene	CC:DOM:CORP,4402	(202) 622-7750
Oppenheimer, Mary	CC:EBEO:5213	(202) 622-6010
Or, Michelle 5.	CC:WR:LAD:THO	(805) 371-6700
Orr, Carol L.	CC:WR:RMD:5LC	(801) 799-6626
Osborne, Martin L.	CC:DOM:F5,4521	(202) 622-7900
Osborne, Richard L.	CC:DOM:CORP,4426	(202) 622-7770
Oseekey, Cheryl L.	CC:DOM:IT&A,5529	(202) 622-4970
O'Shea, William P.	CC:DOM:P&SI,5016	(202) 622-3070
Oshiro, Lisa M.	CC:WR:PNW:5EA	(206) 220-5954
Osteen, Donald E.	CC:WR:LAD:LA	(213) 894-3027
O'Toole, Gerald J.	CC:NER:NED:BO5	(617) 565-7865
Otto, David W.	CC:WR:5WD:PNX	(602) 207-8040
Ouslander, Andrew	CC:NER:MAN	(212) 264-6533
Overlander, 5usan	CC:DOM:FI&P,4110	(202) 622-3960
Owen, Elizabeth	CC:M5R:5TX:AU5	(512) 499-5285
Owens, Margaret A.	CC:DOM:IT&A,5516	(202) 622-4940
Owens, Philip G.	CC:5ER:KYT:LOU	(502) 582-6576
Owings, Peggy A.	CC:WR:5CA:5D	(619) 557-6014

P

Pace, Elayne P.	CC:5ER	(404) 331-6923
Padilla, Karen D.	CC:5ER:KYT:LOU	(502) 582-6272
Page, 5tephanie M.	CC:WR:5CA:LN	(714) 360-3461
Pais, Louise C.	CC:WR:LAD:THO	(805) 371-6700
Palmer, Donna M.	CC:M5R:NTX:DAL	(972) 308-7900
Palmer, Michele	CC:EL:CT,2579	(202) 622-4470
Palmerino, Kim A.	CC:5ER:LC	(404) 331-6411
Palmer-Clay, Kimberly	CC:INTL, L'PL, Flr 5	(202) 874-4360
Pang-5agara, Pauline	CC:WR	(415) 556-2233
Papineau, Mary M.	CC:MSR:POD:CHI:LC	(312) 886-5171 x 438
Pappas, Jeannette D.	CC:NER:MAN	(212) 264-3063
fParent, Daniel J.	CC:WR:NCA:5AC	(916) 974-5700
Paris, Dominic A.	CC:EL,3547	(202) 622-3400
Park, Elijah	CC:F&M:I5:5D, L'PL, Flr 5	(202) 874-7172
Park, Joseph	CC:WR:LAD:LA	(213) 894-3027
Parkinson, Don M.	CC:EBEO, 4539	(202) 622-6090
Parks, Alice	CC:F&M:P:P,4033	(202) 622-3540
Parler, Babs	CC:NER:PEN:PHI	(215) 597-3442
Parr, Cynthia A.	CC:F&M:I5:55, L'PL, Flr 5	(202) 874-4300
Parrott, Terri L.	CC:5ER:5FL:MIA	(305) 982-5320
Partee, 5heryl D.	CC:WR:NCA:5F	(415) 744-9208
Passales, Richard	CC:DOM:CORP,4232	(202) 622-7530
Pastor, Alan M.	CC:EBEO,5213	(202) 622-6010
Patchell, Robert D.	CC:EBEO,5201	(202) 622-6030
Patino, Elizabeth J.	CC:NER:MIC:DET	(313) 226-2574 x 228
Patterson, Dawn	CC:F&M:I5:5D, L'PL, Flr 5	(202) 874-8945
Patterson, Gary M.	CC:WR:5WD:LV	(702) 455-1127
Patton, E. Lee	CC:F&M:GLS:CLP	(202) 401-4013
Paul, Norman A.	CC:EBEO,5232	(202) 622-6060
Paup, Mike	CC, 3034	(202) 622-3390
Paxson, Kirk	CC:WR:LAD:LA	(213) 894-4650
Payne, Julie L.	CC:WR:PNW:SEA	(206) 220-5954
Pearson, Jeanna	CC:F&M:ERB,4026	(202) 622-3530
Pearson, 5ylvia D.	CC:EBEO:Br1,5201	(202) 622-6030
Peck, Kellie J.	CC:M5R:AOK:OKL	(405) 297-4820
Peduzzi, Edward F, Jr.	CC:NER:PEN:PIT	(412) 644-3435
Pendery, Mark 5.	CC:NER:MIC:DET	(313) 226-2016 X 235
Penico, Victor L.	CC:DOM:CORP,4238	(202) 622-7780
Pennington, Johnny E.	CC:M5R:HOU	(713) 773-7300
Perales, Jose D.	CC:5ER:5FL:MIA	(305) 982-5335
Peregoy, Alan R.	CC:5ER:DEM:WAS	(202)634-5422 x 253
Perez, Ruth	CC:5ER:DEM:WAS	(202) 634-5409 x 242
Perez-Navarro, Grace L.	CC:INTL,4617	(202) 622-3810
Perkins, Frances	CC:INTL, 3052	(202) 622-3800
Perry, P. Lynn	CC:F&M:P,4022	(202) 622-3510
Pesavento, Michael A.	CC:5ER:NFL:JAX	(904) 732-2788
Petersen, Mark D.	CC:MSR:MWD:MIL	(414) 297-4248
Peterson, Cheryl	CC:DOM:CORP,4238	(202) 622-7790
Peterson, Kimberley J.	CC:WR:CCA:5J	(408) 494-7859
Petrino, Frederick	CC:NER:MAN	(212) 264-7829
Pfalzgraf, Amy	CC:EL:D,3552	(202) 622-4590
Philippy, Teresa L.	CC:F&M:I5:5D, L'PL, Flr 5	(202) 874-8805
Phillips, Joanne	CC:5ER:NFL:JAX	(904) 232-2788
Phillips, Linda	CC:EBEO,4539	(202) 622-6090
Picken, Judith M.	CC:M5R:ILD:CHI	(312) 886-9225 x 337
Pickens, Emma	CC:WR:LAD:LA	(213) 894-2254
Pickett, D. Lyndell	CC:5ER:KYT:LOU	(502) 582-6088
Pickett, Norman N.	CC:M5R:HOU	(713) 773-7300
Pierce, Barbara J.	CC:WR:PNW:POR	(503) 326-3185
Pierce, Carol	CC:M5R	(972) 308-7412
Pierce, Jan R.	CC:WR:PNW:POR	(503) 326-3185
Pierce, Mary E.	CC:NER:OHI:CIN	(513) 684-6143

Pierson, Sandy	CC:WR:NCA:SAC	(916) 974-S700
Pillar, Phillip A.	CC:NER:PODPHI	(21S) 597-3442
Pillitteri, Charles	CC:SER:GCD:BIR	(205) 912-S463
Pinkerton, Russell D.	CC:SER:IDD:IND	(317) 226-S408
Pinkney, Marietta	CC:DOM:CORP,6S61	(202) 622-7280
Pinkowsky, Elizabeth F.	CC:NER	(212) 264-0291
Pinner, Susan M.	CC:MSR:HOU	(713) 773-7300
Pinsky, Ronald D.	CC:SER:DEM:WAS	(202) 634-5409 x 23S
Pirfo, O. Russ	CC:DOM:FS,4S4S	(202) 622-7900
Pirozzi, Alfonse	CC:NER	(212) 264-SS11
Pitts, Michael	CC:SER	(404) 331-2387
Pitzer, R. Mark	CC:DOM:P&SI,S109	(202) 622-3110
Planert, Rudolf M.	CC:DOM:IT&A,S134	(202) 622-4943
Plass, Donna J.	CC:SER:IDD:IND	(317) 226-6048
Platt, Lynnette	CC:EL:D,3S62	(202) 622-4S70
Pleasants, Anita K.	CC:NER:PODPHI	(21S) S97-3442
Pleet, Eric L.	CC:DOM:IT&A,SS31	(202) 622-4970
Pliske, Thomas	CC:MSR:KSM:STL	(314) 42S-4747
Plucinski, Inga	CC:EL:GL:Br2,2320	(202)622-3620
Poe, Charla	CC:NER:OHI:CIN	(S13) 684-S974
Poe, Susan F.	CC:DOM:FS,413SS10	(202) 622-7940
Poindexter, Kim	CC:DOM:P&SI,S111	(202) 622-3110
Polinetti, Patricia	CC:EL:D,3SS3	(202) 622-4S80
Pollack, Lena R.	CC:SER:SFL:FTL	(9S4) S72-S131
Polsky, Douglas S.	CC:MSR:KSM:KCY	(816) 283-3046 x 110
Poole, Donza M.	CC:NER:OHI:CLE	(216) 522-3380
Pooler, Randall B.	CC:SER:NFL:JAX	(904) 232-2788
Pope, Denise	CC:EL:GL, Br2,2316	(202) 622-3620
Posedel, James J.	CC:WR:SCA:SD	(619) SS7-6014
Posy, Phyllis	CC:F&M,IS:SS:CTD,L'PL,S	(202) 874-9096
Potock, David A.	CC:NER:PEN:PIT	(412) 644-3476
Poulin, Talitha	CC:NER:NJD:NEW	(201) 64S-2S72
Powell, Donna	CC:F&M:FM:E, L'PL, Flr S	(202) 874-9894
Powell, Nell D.	CC:NER:OHI:CIN	(S13) 684-S801
Powers, Gregory J.	CC:WR:LAD:THO	(805) 371-6700
Prater, Jackie	CC:EL:D,3S60	(202) 622-4S70
Prater, Kathy	CC:WR:RMD:SLC	(208) 334-9606
Pratt, Emron M., Jr.	CC:MSR	(972) 308-7433
Predmore, Georgia	CC:EL:D,3SS3	(202) 622-4S80
Preheim, Randall L.	CC:WR:RMD:DEN	(303) 844-32S8
Press, Cheryl	CC:EBEO,S201	(202) 622-6030
Press, Lyle B.	CC:NER:MAN	(212) 264-1S9S
Preston, Arlene	CC, 3034	(202) 622-3310
Preston, Thomas M.	CC:DOM:FI&P:4322	(202) 622-3940
Price, Agnes	CC:DOM:P&SI,S309	(202) 622-3020
Price, Betty J.	CC:DOM:P&SI,S420	(202) 622-3120
Price-Ellis, Denean	CC:DOM:FS,413S	(202) 622-7940
Primavera, Lisa N.	CC:WR:SCA:LN	(714) 360-2689
Prindible, Michael C.	CC:MSR:NTX:DAL	(972) 308-7900
Pritchette, Linda	CC:NER:PEN:PHI	(21S) S97-3442
Proctor, Leslie	CC:EL:D,35S2	(202) 622-4S70
Prohofsky, Catherine	CC:DOM:IT&A,SS1S	(202) 622-4930
Prothro, James	CC:MSR:NTX:DAL	(972) 308-7900
Provenzale, Leonard T.	CC:SER:SFL:FTL	(9S4) S72-S131
Puma, Diana K.	CC:SER:IDD:IND	(317) 226-6601
Puma, Charles	CC:F&M:IS:TS	(202) 622-82S7
Purcell, Elizabeth	CC:EBEO,S219	(202) 622-6010
Purkiss, Ewan D.	CC:WR:CCA:SJ	(408) 494-78S1
Putzi, Patrick	CC:DOM:FS,4040	(202) 622-78S0

Q

Quealy, William H., Jr.	CC:WR:SCA:SD	(619) SS7-6014
Quigley, Elizabeth	CC:NER:PEN:PHI	(21S) S97-3442
Quinn, James A.	CC:DOM:P&SI,S007	(202) 622-3060
Quinn, Regina M.	CC:EL:GL:Br3,2004	(202) 622-3630
Quintana, Robert	CC:MSR	(972) 308-7430
Quon, Klelli M.	CC:WR:NCA:SF	(41S) 744-9228

R

Racer, Marcus	CC:SER:DEM:WAS	(202) 634-S403 x 267
Rachy, Marcia	CC:DOM:IT&A,S140	(202) 622-4940
Rael, Norma J.	CC:WR:RMD:DEN	(303) 844-32S8
Ragin, Betty A.	CC:SER:GEO:ATL	(404) 331-6079
Raineri, Eugene R.	CC:DOM:CORP,4228	(202) 622-7S30
Rains, Lois M.	CC:DOM:FS,4S21	(202) 622-7860
Rajan, Vijay S.	CC:MSR:ILD:CHI	(312) 886-922S x 342
Ramsey, Charles B.	CC:DOM:P&SI,S112	(202) 622-3110
Ramunno, Louis A.	CC:NER:MAN	(212) 264-7920
Rapaport, Marnie	CC:DOM:CORP,4237	(202) 622-7SS0
Raphael, Robert M.	CC:DOM:IT&A,S409	(202) 622-84S9
Rappazzo, Richard A.	CC:WR:SWD:PNX	(602) 207-8061
Rascoe, Susan J.	CC:MSR:NTX:DAL	(972) 308-7900
Ratchford, Robert M.	CC:MSR:POD:CHI:LC	(312) 886-S171 x 424
Rath, Thomas M.	CC:NER:PEN:PHI	(21S) 597-3442
Ratowe, Barry	CC:F&M:GLS:E&GG	(202) 401-4944
Ravi, Usha	CC:WR:CCA:SJ	(408) 494-78S9
Rawlins, Elizabeth	CC:EL:GL:BR3,2315	(202) 622-3630
Rawson, Danae M.	CC:WR:PNW:SEA	(206) 220-S9S4
Read, Donna B.	CC:MSR:NTX:DAL	(972) 308-7900
Reale, Debra Lynn	CC:WR:LA:DLR	(213) 894-3027
Reaman, Susan J.	CC:DOM:P&SI,S322	(202) 622-3040
Reaves, Ray	CC:F&M:IS:SS, L'PL Flr S	(202) 874-9169
Reckley, Lionel S.	CC:SER:SFL:MIA	(30S) 982-S306
Redasy, Roberta D.	CC:WR:SCA:SD	(619) SS7-6014
Reddicks, Doris J.	CC:SER:KYT:LOU	(S02) S82-S104
Reed, Deborah	CC:NER:NJD:NEW	(201) 64S-2462
Reed, Kathleen	CC:DOM:P&SI,S113	(202) 622-3110
Reed, Michelle M.	CC:EL:CT,2S77	(202) 622-4470
Rees, Cheryl M.D.	CC:MSR:VWV:RCH	(804) 771-2332
Reeve, Carol B.	CC:MSR:HOU	(713) 773-7300
Regan, Frances F.	CC:NER:MAN	(212) 264-7196
Regets, Mary Ellan	CC:F&M:GLS:CLP	(202) 401-4013
Rehman, Cindra K.	CC:INTL, L'PL, Flr S	(202) 874-4360
Reilly, Peter K.	CC:DOM:FS,4143	(202) 622-79S0
Remkiewicz, Mary Margaret	CC:DOM,SS43	(202) 622-3351
Renteria, Diane M.	CC:F&M:P:W,4412	(202) 622-3SS0
Repsis, Helen T.	CC:MSR:NTX:DAL	(972) 308-7900
Repsis, John S.	CC:MSR:NTX:DAL	(972) 308-7900
Reuter, Bonita M.	CC:MSR:MWD:MIL	(414) 297-4237

Reuteman, Denise M.	CC:NER:PODCIN	(513) 684-2170
Reynolds, Deborah A.	CC:DOM:F5,4135	(202) 622-7940
Reynolds, George W.	CC:5ER	(404) 331-1265
Reynolds, Sharon E.	CC:F&M:PA:A, L'PL, Flr 5	(202) 874-9657
Reynolds, Suzanne	CC:DOM:FI&P,4017	(202) 622-3980
Ricca, Bettie	CC:5ER:DEM:WAS	(202) 634-5422 x 262
Rich, James R.	CC:5ER:NCS:GBO	(910) 378-2293
Richard, Patricia U.	CC:WR:LAD:LA	(213) 894-4636
Richardson, Janice	CC:5ER:DEM:BAL	(410) 962-3108
Ricks, Jo Lynn L.	CC:DOM:FI&P,4317	(202) 622-3920
Ricotta, John T.	CC:EBEO,5241	(202) 622-6080
Riegger, Patricia	CC:NER:BRK	(516) 832-2401
Rietz, Margaret	CC:WR:NCA:SAC	(916) 974-5707
Rigg, Margaret S.	CC:WR:NCA:SF	(415) 744-9225
Riggsbee, T. Dianne	CC:5ER:NCS:GBO	(910) 378-2226
Rigrodsky, Marc A.	CC:F&M:GLS:E&GG	(202) 401-4944
Rio, Robert	CC:DOM:P&SI,5015	(202) 622-3060
Ripy, Minnie Sue	CC:F&M:IS:LIB:RS,4324	(202) 622-5828
Ritenour, Paul M.	CC:DOM:IT&A,5020	(202) 622-4980
Ritter, Thomas E.	CC:5ER:NFL:JAX	(904) 232-2378
Roach, Michael	CC:EBEO:7, 4539	(202) 622-6090
Robb, James R.	CC:WR:RMD:DEN	(303) 844-3258
Robbins, Robert R.	CC:DOM:P&SI,5109	(202) 622-3110
Robbins, Virginia	CC:MSR:NTX:DAL	(972) 740-6159
Robeck, Paul G.	CC:WR:PNW:POR	(503) 326-3189
Roberson, Herwood R.	CC:F&M:GLS:PCL	(202) 401-4062
Robertson, Calder L., Jr.	CC:EBEO,4539	(202) 622-6090
Robinson, Laurel M.	CC:WR:NCA:SF	(415) 744-9225
Robinson, Shelita D.	CC:EL:CT,2579	(202) 622-4470
Robinson, Valerie	CC:EBEO,5237	(202) 622-6080
Robus, Marion	CC:WR:NCA:SF	(415) 744-9217
Rodabaugh, Donna S.	CC:MSR:STX:AUS	(512) 772-5662
Rodgers, Phil	CC:F&M:IS:LIB:MR,.3712	(202) 622-8238
Rodriguez, Carlos	CC:5ER:KYT:LOU	(502) 625-7214
Rodrigues, Caroline	CC:WR:LAD:LA	(213) 894-4710
Rodriguez, Jacqueline	CC:NER:BRK	(212) 264-6757
Rogers, Allison B.	CC:WR:SCA:LN	(714) 360-3460
Rogers, Donald K.	CC:NER:OHI:CIN	(513) 684-6139
Rogers, Helen F.	CC:5ER:DEM:BAL	(410) 962-9848
Rogers, Mark F.	CC:WR:SCA:SD	(619) 557-5090
Rohall, Thomas M.	CC:WR:NCA:SAC	(916) 974-5700
Rohan, Colette	CC:DOM:P&SI,5431	(202) 622-3090
Roit, Allan	CC:F&M:IS:SD, L'PL, Flr 5	(202) 874-8612
Romano, Nancy B.	CC:DOM:IT&A,5138	(202) 622-4940
Rooker, Jennifer A.	CC:5ER:KYT:NAS	(615) 736-5500
Root, Matthew	CC:NER:UNY:BUF	(716) 551-5610
Rose, Nancy L.	CC:DOM:IT&A,5522	(202) 622-4910
Rose, Portia N.	CC:MSR:HOU	(713) 773-7300
Rose, Susanna M.	CC:DOM:IT&A,5030	(202) 622-4980
Rose, W. Stuart	CC:EL:GL:Br3,2313	(202) 622-3630
Rosen, Ronald	CC:WR:LAD:LA	(213) 894-4669
Rosenbaum, Monice L.	CC:EBEO,5231	(202) 622-6070
Rosenberg, Toby R.	CC:NER:MAN	(212) 264-7077
Rosenthal, Joseph	CC:INTL,L'PL,5th Flr	(202) 874-4360
Rosner, John D.	CC:EL:D,3552	(202) 622-4590
Ross, Patricia L.	CC,3539	(202) 622-3360
Ross, Vickie	CC:F&M:FM:F, L'PL, Flr 5	(202) 874-9225
Rosselli, Mary Jo	CC:NER:UNY:BUF	(716) 846-5610
Roth, Kristine A.	CC:5ER:DEM:WAS	(202) 634-5405 x 256
Roth, Steven M.	CC:WR:LAD:THO	(805) 371-6718
Rothman, Iris K.	CC:NER:BRK	(516) 832-2400
Rothman, Ronald F.	CC:NER:MAN	(212) 264-4088
Rotolo, Joseph P.	CC:5ER:GCD:NO	(504) 558-3100
Rottan, Colette	CC:DOM:P&SI,5431	(202) 622-3090
Rovner, Anne	CC:NER:PODPHI	(215) 597-3442
Rowley, Ross A.	CC:5ER:NCS:GBO	(910) 378-2123
Roy, James R.	CC:DOM:IT&A,5043	(202) 622-4950
Roy, Julia	CC:NER:NJD:NEW	(201) 645-3656
Roycroft, Nancy	CC:F&M:TC:L, L'PL, Flr 5	(202) 874-9216
Royster, Patricia A.	CC:5ER:VWV:RCH	(804) 771-8134
Ruane, William	CC:DOM:IT&A,5028	(202) 622-4980
Rubin, Curt	CC:NER:LC	(212) 264-5647
Rubin, Kenneth J.	CC:NER:PEN:PHI	(215) 597-3442
Ruchelman, Charles M.	CC:SER:DEM:WAS	(202) 634-5409 x 233
Rudick, Roberta L.	CC:NER:MIC:DET	(313) 226-2294 x 250
Rudolph, R. Rudy	CC:5ER:GEO:ATL	(404) 331-1352
Ruger, James	CC:NER:OHI:CIN	(513) 684-3546
Ruse, Janice	CC:SER:IDD:IND	(317) 226-6601
Russell, D. Lindsay	CC:DOM:P&SI,5005	(202) 622-3050
Russo, Thomas J.	CC:NER:BRK	(516) 832-2425
Rutstein, Joel S.	CC,5238	(202) 622-8472
Ryan, Deborah S.	CC:DOM:P&SI,5425	(202) 622-3090
Ryan, Gerald R.	CC:EL:D,3552	(202) 622-4590
Ryan, Walter	CC:EL:GL:Br1,2306	(202) 622-3610

S

Saal, Robert	CC:NER:NJD:NEW	(201) 645-3897
Sabin, Marsha A.	CC:DOM:F5, 4507	(202) 622-7870
Sabin, William C., Jr.	CC:DOM:F5,4513	(202) 622-7840
Saccucci, Kathy L.	CC:MSR:POD-CHI:LC	(312) 886-5171 x 427
Sadek, Peggy J.	CC:MSR:POD:CHI:LC	(312) 886-5171 x 453
St. Laurent, Leon	CC:NER:NJD:NEW	(201) 645-3594
St. Louis, Clement	CC:WR:LAD:LA	(213) 536-6922
Salant, Laura Beth	CC:WR:LAD:THO	(805) 371-6700
Salel, Timothy F.	CC:WR:SCA:SD	(619) 557-6014
Salama, Michael H.	CC:WR:SCA:LN	(714) 360-3443
Salyards, Michael L.	CC:MSR:GLS	(972) 308-7365
Sample, Susan V.	CC:MSR:HOU	(713) 773-7300
Sams, James K.	CC,3034	(202) 622-3380
Sams, Lisa L.	CC:INTL,4712	(202) 622-3840
Samuel, Charles E.	CC:EL:GL,BR3,2311	(202) 622-3630
Samuels, Jean	CC:WR:SCA:SD	(619) 557-6014
San Miguel, Pauline	CC:WR:NCA:SF	(415) 744-9225
Sandlin, Albert L., Jr.	CC:5ER:LC	(404) 331-6411
Sanders, Brigham J.L.	CC:MSR:NTX:DAL	(972) 308-7900
Sands, Wendy	CC:NER:MAN	(212) 264-4598
Santasine, Linda	CC:DOM:IT&A,5526	(202) 622-4910
Santaniello, Carmino J.	CC:NER:CTR:HAR	(860) 290-4075
Santoro, A. Michael	CC:DOM:P&SI,5428	(202) 622-3120
Sapienza, John T., Jr.	CC:DOM:IT&A,5139	(202) 622-4920
Sargent, Amy J.	CC:5ER:KYT:NAS	(615) 736-2075

Saunders, Brad K.	CC:DOM:P&SI,5012	(202) 622-3050
Saunders, Dell M.	CC:DOM:IT&A,5409	(202) 622-5020
Saverude, Charles C.	CC:INTL,3052	(202) 622-3800
Savitch, Beth K.	CC:SER:IDD:IND	(317) 226-7495
Scarbrough, Robert S.	CC:WR:PNW:SEA	(206) 220-5951
Schacht, James E.	CC:MSR:MWD:MIL	(414) 297-4245
Schafer, Frances D..	CC:DOM:P&SI,5431	(202) 622-3090
Schafer, Henry Thomas	CC:WR:PNW:SEA	(206) 220-5951
Schafer, John M.	CC:WR:RMD:DEN	(303) 844-3258
Schaffer, Martin	CC:DOM:P&SI,5404	(202) 622-3080
Schapiro, Terri E.	CC:WR:RMD:DEN	(303) 844-3258
Schattner, Lawrence H.	CC:EL:GL,BR3,2313	(202) 622-3630
Schell, Rosemary	CC:EL:GL:Br2,2310	(202) 622-3620
Schenker, Myra	CC:NER:NJD:NEW	(201) 645-4446
Schewatz, Mary	CC:WR:LAD:THO	(805) 371-6700
Schlei, Jeffrey A.	CC:WR:SCA:LN	(714) 360-3442
Schleier, Thomas G.	CC:WR:NCA:SF	(415) 744-9225
Schmidtke, Suzanne M.	CC:WR:RMD:DEN	(303) 844-3258
Schmit, Michael F.	CC:DOM:IT&A,5533	(202) 622-4960
Schmittdiel, John C.	CC:MSR:NCE:STP	(612) 290-3473 x 241
Schneider, Barbara J.	CC:WR:CCA:SJ	(408) 494-7870
Schneider, David	CC:DOM:IT&A,5509	(202) 622-4800
Schneider, Steven	CC:DOM:P&SI:2, 5017	(202) 622-3060
Schneiderman, Henry S.	CC:NER:MAN	(212) 264-5477
Schneiderman, Paul	CC:NER:MAN	(212) 264-6533
Schoen, Christopher	CC:DOM:CORP,4404	(202) 622-7750
Schorman, Robert	CC:WR:LAD:LA	(213) 894-3027
Schuler, Frank M.	CC:MSR:KSM:KCY	(816) 283-3046 x 105
Schuman, Raymond J.	CC:EL:GL,Br2,2312	(202) 622-3620
Schutz, Richard L.	CC:F&M:GLS,208Aero	(202) 401-5105
Schwartz, Donald	CC:NER:BRK	(516) 832-2408
Schwartz, Edward	CC:DOM:IT&A,5545	(202) 622-4960
Schwartz, Julie	CC:EL:D,3562	(202) 622-4570
Schwimmer, Mark I.	CC:EBEO,5203	(202) 622-6060
Sclipcea, Susan J.	CC:SER:IDD:IND	(317) 226-7007
Scotney, Rebecca L.	CC:WR:SWD:PNX	(602) 207-8083
Scott, William Mark	CC:MSR:NTX:DAL	(972) 308-7900
Scully, Martin	CC:DOM:IT&A,5555	(202) 622-4960
Scutti, M. Lorraine	CC:SER:SFL:FTL	(954) 572-5131
Seabrook, Susan E.	CC:WR:SWD:PNX	(602) 207-8062
Seals, Amy Dyar	CC:SER:NCS:GBO	(910) 378-2122
Sealy, T. Richard	CC:MSR:STX:AUS	(512) 499-5142
Seaman, E. Richard, Jr.	CC:WR:NCA:SF	(415) 744-9217
Sebastian, Timothy	CC:DOM:FI&P,4311	(202) 622-3920
Sechrest, Sharon L.	CC:WR:SWD:LV	(702) 455-1127
Seemann, Stanley	CC:DOM:IT&A,5411	(202) 622-5020
Segal, Paulette	CC:NER:MAN	(212) 264-7429
Sekula, Jerome D.	CC:EL:GL:Br1,2312	(202) 622-3610
Selig, David	CC:DOM:P&SI,5107	(202) 622-3040
Seller, Allan B.	CC:DOM:FI&P,4009	(202) 622-3980
Sellers, Midred	CC:DOM:IT&A,5409	(202) 622-5020
Sellinger, George M.	CC:INTL,L'PL,3319	(202) 874-1490
Serbes, Filiz A.	CC:DOM:CORP,4404	(202) 622-7750
Serena, Terry	CC:NER:OHI:CIN	(513) 684-6140
Serkes, Nan	CC:WR:RMD:DEN	(303) 844-3258
Shapiro, Marc A.	CC:NER:OHI:CLE	(216) 522-3380
Shatz, Eileen M.	CC, 3034	(202) 622-3370
Shaughnessey, Rosalyn C.	CC:NER:UNY:BUF	(518) 431-4683
Shaughnessy, Sylvia L.	CC:WR:SCA:SD	(619) 557-5090
Shaw, Cartolyn Ann	CC:F&M:P:W,4412	(202) 622-3550
Shaw, Kathey I.	CC:WR:PNW:POR	(503) 326-7009
Shaw, Saundra	CC:EBEO,5214	(202) 622-6000
Shawver, Denise M.	CC:WR:CCA:SJ	(408) 494-7858
Shea, Kevin B.	CC:DOM:CORP,4239	(202) 622-7550
Sheffield, John W.	CC:SER:GEO:ATL	(404) 331-1376
Shein, Caren S.	CC:INTL,4555	(202) 622-3850
Shelburne, Anne P.	CC:INTL,4617	(202) 622-3880
Shelton, J. Angelene J.	CC:WR:PNW:POR	(503) 326-3185
Shemoney, Gary L.	CC:MSR:ILD:CHI	(312) 886-9225 x 311
Shepard, Judith	CC:F&M:GLS:E&GG	(202) 401-4944
Shepherd, Neil D.	CC:EBEO, 5327	(202) 622-6040
Sherkness, Diane M.	CC:DOM:FI&P,4318	(202) 622-3940
Shilliday, Robert J., Jr.	CC:SER:LC	(404) 331-6411
Shindler, Martin	CC:NER:MAN	(212) 264-6287
Shipley, William K.	CC:WR	(415) 575-7348
Shouse, William C.	CC:SER:KYT:LOU	(502) 582-6028
Shuman, Darryl	CC:SER:DEM:WAS	(202) 634-5403 x 265
Shuman, Lisa J.	CC:DOM:P&SI,5115	(202) 622-3120
Shumway, Roberta	CC:MSR:HOU	(713) 773-7300
Siam, Carolyn J.	CC:SER:NCS:GBO	(910) 378-2228
Sibbald, Kathleen	CC:EBEO,5336	(202) 622-6050
Sibley, Glenice R.	CC:INTL,4548	(202) 622-3437
Siegel, Mark I.	CC:NER:MIC:DET	(313) 226-2304 x 226
Sierra, Elaine	CC:WR:NCA:SF	(415) 744-9225
Silber, David	CC:DOM:FI&P,4312	(202) 622-3930
Silber, Mayer Y.	CC:MSR:ILD:CHI	(312) 886-9225 x 344
Silberzweig, Lloyd T.	CC:WR:CCA:SJ	(408) 494-7851
Siler, Edith E.	CC:MSR:CHI	(312) 886-9225 x 321
Silva, Cipriana L.	CC:WR:NCA:SF	(415) 744-9228
Silva, John G.	CC:SER:NFL:JAX	(904) 232-2379
Silver, Jason	CC:WR:LAD:LA	(213) 894-3027
Silver, Jonathan	CC:DOM:FI&P,4315	(202) 622-3782
Silver, Meryl	CC:NER:CTR:HAR	(860) 290-4088
Simo, Frances M.	CC:DOM:FI&P,4312	(202) 622-3930
Simmons, Joan	CC:WR:LAD:THO	(805) 371-6700
Simonsen, Warren P.	CC:SER:DEM:WAS	(202) 634-5407 x 244
Simpson, Earl	CC:DOM:FS,4516	(202) 622-7960
Simpson. J. Scott	CC:SER:NFL:JAX	(904) 232-2384
Simpson, John L.	CC:MSR:AOK:OKL	(405) 297-4810
Simpson, Kirsten	CC:DOM:CORP,4237	(202) 622-7550
Simpson, Stephen W.	CC:WR:LAD:LA	(213) 894-7101
Simpson, Traci	CC:DOM:IT&A,5038	(202) 622-4900
Sims, William A.	CC:WR	(415) 575-7348
Sinnott, Tinothy S.	CC:SER:IDD:IND	(317) 226-6842
Sissman, Elissa	CC:EL:D,3562	(202) 622-4570
Siu, Michael K.	CC:WR:NCA:SF	(415) 744-9225
Skelton, Janet L.	CC:DOM:IT&A,5531	(202) 622-4970
Skinner, Eric R.	CC:NER:MIC:DET	(313) 226-2305 x 245
Skinner, Margo	CC:F&M:P:W, 4219	(202) 622-3560
Sladek, Bryan E.	CC:WR:NCA:SAC	(916) 974-5700
Slaughter, Michael	CC:DOM:CORP,5226	(202) 622-7180
Slizeski, Richard M.	CC:WR:GLS	(415) 575-7330
Smalley, Byron D.	CC:WR:GLS	(415) 575-7330
Smallwood, Debra	CC:WR:LAD:LA	(213) 894-3027

Smith, Cloyd O.	CC:NER	(212) 264-S298
Smith, David R.	CC:SER:SFL:MIA	(30S) 982-S333
Smith, Debra	CC:NER:PEN:PHI	(21S) S97-3442
Smith, Derinda	CC:SER:NCS:GBO	(910) 378-2117
Smith, Lon B.	CC:DOM:FI&P,4300	(202) 622-3900
Smith, Mark	CC:DOM:FI&P,4312	(202) 622-3930
Smith, Mary	CC:DOM:CORP,6S61	(202) 622-7280
Smith, Maureen P.	CC:DOM:FS,4043	(202) 622-7870
Smith, Pamela	CC:NER:MAN	(212) 264-7969
Smith, Patrick	CC:F&M:PA:A, L'PL, Flr S	(202) 874-99667
Smith, Richard R.	CC:DOM:P&SI,S306	(202) 622-3000
Smith, Sandra	CC:MSR	(972)-308-7377
Smith, Sarita M.	CC, 3034	(202) 622-3380
Smith, Senita R.	CC:INTL, L'PL, Flr S	(202) 874-4360
Smith, Stacy G.	CC:DOM:CORP,4008	(202) 622-7720
Smith, Teresa R.	CC:DOM:FS,4S26	(202) 622-7920
Smith, Vera	CC:NER	(212) 264-0292
Smithson, Deborah K.	CC:NER:PODPHI	(21S) S97-0826
Smyth, Patricia M.	CC:NER:PODCIN	(S13) 684-320S
Snellings, Jon C.	CC:F&M:PA, L'PL, Flr S	(202) 874-9S30
Snyder, Sandra L.	CC:SER:NFL:JAX	(904) 874-9S30
Soba, George	CC:INTL	(202) 622-3860
Sobczak, Deanne	CC:F&M:GLS:CLP	(202) 401-6029
Sobek, Nancy A.	CC:NER:PEN:PIT	(412) 644-3441
Solis, Bertha A.	CC:MSR:STX:AUS	(512) 499-S7S8
Solomon, Louis M.	CC:DOM:P&SI,5313	(202) 622-3010
Sommers, Karen N.	CC:WR:SCA:SD	(619) S57-609S
Soplata, Barbara R.	CC:SER:GEO:ATL	(404) 331-6079
Sorensen, David W.	CC:WR:RMD:SLC	(801) 799-6631
Soroka, Jeanie	CC,5238	(202) 622-8333
Spadaro, Ruth	CC:NER:PEN:PHI	(21S) 597-3442
Spatz, William V.	CC:EL:GL:Br2,2304	(202) 622-3620
Speck, Christian A.	CC:WR:NCA:SAC	(916) 974-S700
Specker, Brian S.	CC:DOM:IT&A,SS29	(202) 622-4970
Speetjens, Amy	CC:EBEO,4S39	(202) 622-6090
Spiegel, Leslie J.	CC:NER:NJD:NEW	(201) 64S-3896
Spielman, Stuart	CC:DOM:FS,4143	(202) 622-79S0
Springer, Ross E.	CC:SER:IDD:IND	(317) 226-6601
Squires, Donald	CC:EL:D,35S2	(202) 622-4S70
Stabile, Maria T.	CC:NER:MAN	(212) 264-7390
Staiman, Howard W.	CC:DOM:CORP,4410	(202) 622-77S0
Staines, Alan E.	CC:WR:NCA:SAC	(916) 974-S700
Stanek, Bradley T.	CC:WR:LAD:LA	(213) 894-4663
Stanis, James S.	CC:MSR:ILD:CHI	(312) 886-922S x 339
Stanley, Deborah C.	CC:SER:VWV:RCH	(804) 771-8144
Stanley, Gwqendolyn	CC:INTL, 4S67	(202) 622-3860
Stanley, Keith E.	CC:DOM:CORP,4230	(202) 622-7S30
Stanton, Thomas	CC:MSR:GLS	(972) 308-736S
Stark, Janice L.	CC:F&M:GLS:CLP	(202) 401-6029
Starke, Richard	CC:DOM:CORP,4238	(202) 622-7790
Starks, Marcie L.	CC:MSR:POD:CHI:GLS	(312) 886-S810 x 4S6
Starling, Deborah A.	CC:SER:NFL:JAX	(904) 232-2788
Staten, Marcia K.	CC:F&M:ERB, 4026	(202) 622-3S30
Steele, John D., Jr.	CC:NER:UNY:BUF	(716) SS1-S610
Steffek, Linda	CC:NER	(212) 264-0292
Stein, Richard .	CC:SER:VWV:RCH	(804) 771-814S
Steiner, Joseph	CC:WR	(41S) S7S-7371
Steiner, Michael F.	CC:WR:CCA:SJ	(408) 494-78S1
Stellwagen, Lindsey	CC:SER:DEM:WAS	(202) 634-S407 x 243
Stephens, Elizabeth G.	CC:SER:NFL:JAX:T	(813) 348-1780
Stephens, Theresa K.	CC:DOM:FS,4S26	(202) 622-7920
Sterner, Christopher B.	CC:SER:VWV:RCH	(804) 771-8147
Stetson, Tracy E.	CC:WR:SCA:LN	(714) 360-343S
Stevens, Eloise F.	CC:DOM:FS,4143	(202) 622-79S0
Stevens, Margo L.	CC:EL:D,3S60	(202) 622-4S60
Stevens, Robin J.	CC:WR:PNW:HON	(808) S41-33S0
Stevens-Coles, April M.	CC:DOM:FS,4039	(202) 622-7890
Stevenson, Karen	CC:F&M:IS:LIB:LR, 4216	(202) 622-S839
Stewart, Brenda M.	CC:DOM:P&SI,S11S	(202) 622-3120
Stewart; Ellen	CC:MSR:KSM:KCY	(816) 283-3046 x 104
Stewart, Russell K.	CC:NER:PEN:PHI	(21S) S97-3442
Stiles, Jeanna M.	CC:SER:IDD:IND	(317) 226-7472
Stoebe, Robert	CC:F&M:PA:A, L'PL, Flr S	(202) 874-9668
Stokes, Frank	CC:MSR:HOU	(713) 773-7201
Stone, Richard A.	CC:SER:DEM:BAL	(410) 962-3109
Storbeck, Janice E.	CC:MSR:HOU	(713) 773-7300
Stover, Linder	CC:EBEO,5336	(202) 622-60S0
Stover, Peggy T.	CC:SER	(404) 331-692S
Strapp, Francis J., Jr.	CC:NER:NJD:NEW	(201) 64S-2462
Strickland, J. Charles	CC:DOM:IT&A,S421	(202) 622-S010
Stringfellow, Laura	CC:DOM;IT&A,S0S0	(202) 622-7113
Strong, Eileen	CC:F&M:GLS:PCL	(202) 401-4062
Stroup-Turnbull, Beverly H.	CC:EL:D, 3706	(202) 622-4S60
Strum, Jonathan M.	CC:DOM:IT&A,SS4S	(202) 622-4960
Stuart, Constance R.	CC:DOM:FS,40S0	(202) 622-7820
Stull, Gregory	CC:EBEO:2, S333	(202) 622-6040
Subin, Russell P.	CC;DOM:CORP,4238	(202) 622-7790
Sude, Paul J.	CC:NER:PEN:PHI	(21S) 597-3442
Suica, Donald M.	CC:F&M:GLS:PCL	(202) 401-4062
Sullivan, Martha	CC:WR	(41S) S7S-7346
Sullivan, Maura A.	CC:DOM:P&SI,S306	(202) 622-3000
Sullivan, Moira	CC:NER:MAN	(212) 264-31SS
Sullivan, William T.	CC:DOM:FI&P:4,411S	(202) 622-3997
Summers, Alan	CC:WR:PNW:POR	(S03) 326-318S
Summers, Cynthia A.	CC:DOM:P&SI,S006	(202) 622-30S0
Surabian, Vincent G.	CC:DOM:IT&A,S138	(202) 622-4940
Susi, Doreen M.	CC:WR:SWD:PNX	(602) 207-8039
Suski, Allyson	CC:DOM:FI&P,400S	(202) 622-3910
Swaja, Nancy A.	CC:INTL,4SS2	(202) 622-3820
Swann, Deborah A.	CC:EL:GLBr3,2310	(202) 622-3630
Swanson-Hall, Erin	CC:F&M:TC:L,L'PL, Flr S	(202) 874-9893
Swenson, Eric D.	CC:WR:SCA:SD	(619) SS7-6014
Swim, Michael	CC:EL:CT,2S79	(202) 622-4470
Szczepanik, Carol A.	CC:NER:OHI:CLE	(216) S22-3380

T

Tabor, Nancy	CC:SER:VWV:RCH	(804) 771-8137
Takeuchi, Stephen R.	CC:SER:NFL:JAX	(904) 232-2788
Tancer, Jody	CC:NER:BRK	(S16) 832-2401
Tank, Suzanne K.	CC:EBEO,S201	(202) 622-6030
Tanne, Mitchell	CC:NER	(212) 264-S647

Tarrant, John F.	CC:DOM:CORP,4238	(202) 622-7790
Tate, Karen	CC:MSR:HOU	(713) 773-7300
Tarvers, Lisa	CC:EBEO:7,4539	(202) 622-6090
Tate, Sarah	CC:EL:D,3552	(202) 622-4590
Tate-Drake, Carolyn	CC:EL:GL,Br2,2316	(202) 622-3620
Tawshunsky, Alan	CC:EBEO, 5214	(202) 622-6000
Taylor, A. Dianne	CC:MSR:NTX:DAL	(972) 308-7900
Taylor, Deborah	CC:DOM:FI&P,4013	(202) 622-3980
Taylor, Donna	CC:MSR:STX:AUS	(512) 499-5146
Taylor, Dorothy	CC:DOM:CORP,6545	(202) 622-7290
Taylor, Elinor A.	CC:WR:PNW:SEA	(206) 220-5954
Taylor, Luedell	CC:WR:LAD:LA	(213) 894-6311
Taylor, Lynda B.	CC:WR:SCA:LN	(714) 360-2683
Taylor, Martha A.	CC:NER:NED:BOS	(617) 565-7873
Taylor, Patricia	CC:NER:NJD:NEW	(201) 645-2627
Taylor, Thomas	CC:F&M:IS:SD, L'PL, Flr 5	(202) 874-8006
Tejani, Zohra	CC:DOM:IT&A,5140	(202) 622-4940
Telep, Randall	CC:F&M:IS:SD,L'PL, Flr 5	(202) 874-7170
Tellier, Paul Edward	CC:DOM:IT&A,5514	(202) 622-4930
Tello, Carol P.	CC:INTL,4613	(202) 622-3880
Temple, Paulette S.	CC:WR:SCA:LN	(714) 360-3445
Terrell, Matilda C.	CC:SER:GCD:NO	(504) 558-3115
Testoff, Robert A.	CC:DOM:IT&A,5042	(202) 622-7277
Tewel, Eva B.	CC:F&M:GLS:EGG,Aero	(202) 401-4944
Thaler, Diane P.	CC:NER:MAN	(212) 264-7920
Thayer, Catherine M.	CC:MSR:CHI	(312) 886-9225 x 313
Thieleman, Julianne	CC:SER:IDD:IND	(317) 226-5118
Thigpen, Bernita L.	CC:DOM:CORP,4008	(202) 622-7720
Thomas, Harriet	CC:F&M:P:W,4412	(202) 622-3550
Thomas, Lisa C.	CC:F&M:IS:55, L'PL, Flr 5	(202) 874-9190
Thomas, Patricia D.	CC:EL:CT,2575	(202) 622-4460
Thomas, Rhonda	CC:DOM,5537	(202) 622-3310
Thomas, Ricky	CC:DOM:CORP,4408	(202) 622-7750
Thomas, Rodney	CC:INTL, 4552	(202) 622-3820
Thomas, Stephanie	CC:DOM:P&SI,5309	(202) 622-4535
Thomas, Thomas R.	CC:MSR:NTX:DAL	(972) 308-7900
Thomas, Wayne T.	CC:DOM:CORP,2613	(202) 622-7560
Thompson, Elaine	CC:WR:LAD:THO	(805) 371-6700
Thompson, Linda S.	CC:NER:PODCIN	(513) 684-3202
Thompson, Patricia A.	CC:SER:KYT:LOU	(502) 582-5471
Thompson, Sheryl	CC:MSR:GLS	(972) 308-7365
Thomsen, Joan	CC:INTL, 4712	(202) 622-3840
Thorley, Rollin G.	CC:WR:SWD:LV	(702) 455-1127
Thorpe, Gerald A.	CC:NER:CTR:HAR	(860) 290-4066
Thorpe, Rose	CC:EBEO,5336	(202) 622-6050
Thorpe, Yulonda B.	CC:SER:VWV:RCH	(804) 771-2332
Thurston, James	CC:WR:NCA:SF	(415) 744-9211
Tiktin, Andrew M.	CC:MSR:HOU	(713) 773-7300
Tillem, Steven	CC:NER:MAN	(212) 264-6533
Timm, Willard N., Jr.	CC:SER:GEO:ATL	(404) 331-1382
Tinagero, Margaret	CC:WR:LAD:THO	(805) 371-6700
Todd, Richard W.	CC:DOM:CORP,4008	(202) 622-7710
Toliver, Elnora E.	CC:DOM:FS,4143	(202) 622-7950
Tolleris, John A.	CC:EBEO,5336	(202) 622-6030
Tom, David P.	CC:MSR:POD:CHI:IS	(312) 886-1985 x 433
Tomashek, Thomas N.	CC:WR:PNW:SEA	(206) 220-5951
Tonuzi, Drita	CC:NER:MAN	(212) 264-7968
Toomer, Tresa Y.	CC:WR:NCA:SF	(415) 744-9208
Toomey, Stephen J.	CC:DOM:IT&A,5547	(202) 622-4960
Toor, Joyce H.	CC:EL:GL:Br3,2315	(202) 622-3630
Topolka, Paul G.	CC:SER:NCS:GBO	(910) 378-2230
Toscano, Dwight N.	CC:INTL,4552	(202) 622-3820
Toth, Claire E.	CC:DOM:P&SI,5006	(202) 622-3050
Towler, Robert W.	CC:WR:NCA:SF	(415) 744-9228
Townsend, Brian	CC:EL:CT,2603	(202) 622-4470
Traficanti, Gerald	CC:INTL, L'PL, Flr 5	(202) 874-4360
Trageser, Terry	CC:F&M:FM:F, L'PL, Flr 5	(202) 874-9395
Travers, Thomas J.	CC:WR:SCA:LN	(714) 360-2684
Trent, Gale	CC:DOM:IT&A,5423	(202) 622-5010
Trethewy, Barbara S.	CC:WR:SWD:PNX	(602) 207-8063
Tretiak, Philip L.	CC:INTL,4567	(202) 622-3860
Trevey, John L., Jr.	CC:DOM:FS,4535	(202) 622-7920
Trice, Ashton	CC:EL:D,3562	(202) 622-4570
Trilli, Darla	CC:EL:D,3704	(202) 622-4560
Trogolo, Richard E.	CC:NER:OHI:CIN	(513) 684-3211
Trotti, Candace	CC:F&M:FM:E, L'PL, Flr 5	(202) 874-9335
Troutman, Jennifer C.	CC:SER:KYT:LOU	(502) 582-6194
Trozzi, Barbara A.	CC:NER:PEN:PIT	(412) 644-3442
Tubbs, Bayon J.	CC:DOM:FS,4518	(202) 622-7830
Tucker, Andrea S.	CC:DOM:FS,4513	(202) 622-7840
Tucker, Jim	CC:FM:GLS:CLP	(202) 401-4013
Tucker, Lettie	CC:SER:CT	(404) 331-6194
Tucker, Shuford A., Jr.	CC:SER:GCD:BIR	(205) 912-5456
Turgeon, Helen	CC:DOM:IT&A,5020	(202) 622-4980
Turner, Jacquelyn	CC:DOM:CORP,4000	(202) 622-7164
Turner, Gwendolyn	CC:DOM:IT&A,5405	(202) 622-5020
Turner, Rochelle	CC:F&M,3042	(202) 622-3330
Turton, James R.	CC:MSR:NTX:DAL	(972) 308-7900
Twombly, Eric	CC:DOM:IT&A,5127	(202) 622-5050
Tyson, Charles C.	CC:DOM:CORP,2611	(202) 622-7560

U

Udrys, Linas N.	CC:WR:SCA:LN	(714) 360-3463
Umberger, Dianne	CC:DOM:FI&P,4108	(202) 622-3960
Urban, Joseph J.	CC:EL:D,3560	(202) 622-4570
Urban, Melanie R.	CC:MSR:HOU	(713) 773-7300
Usher, Carol	CC:F&M:IS:TS	(202) 622-6994
Uze, Barton S.	CC:EL:GL,BR2,2314	(202) 622-3620

V

Vader, Dana M.	CC:F&M:GLS:PCL	(202) 401-4062
Van Brauman, Martin M.	CC:MSR:NTX:DAL	(972) 308-7900
van der Wal, Leslie B.	CC:INTL,4607	(202) 622-3880
Van Doran, Shelley T.	CC:MSR:NTX:DAL	(972) 308-7435
Van Dyke, LaNita	CC:DOM:CORP,4239	202) 622-7540
Van Horn, Donna M.	CC:NER:BRK	(516) 832-2400
Vanlandingham, Michelle D.	CC:WR:SWD:PNX	(602) 207-8086
Vann-Woods, Beverly R.	CC:SER:GEO:ATL	(404) 331-1331

Vargas, Maria	CC:WR:LAD:LA	(213) 894-6311
Vargues, Maria H.	CC:F&M:P:P,4033	(202) 622-3540
Varnes, Barbara J.	CC:5ER:NFL:JAX	(904) 232-2788
Varra, Robert A.	CC:WR:RMD:DEN	(303) 844-3258
Vasquez, Christina	CC:DOM:CORP,5226	(202) 622-7180
Vaught, Jo Ann	CC:F&M:TC:L, L'PL, Flr 5	(202) 874-9687
Velazquez, Carmen M.	CC:5ER:SFL:MIA	(305) 982-5301
Veliz, 5andra	CC:WR:PNW:SEA	(206) 220-5954
Veninga, Ann	CC:DOM:P&SI,5404	(202) 622-3080
Verst, Joan R.	CC:NER:PODCIN	(513) 684-2088
Vetter, Kathryn K.	CC:WR:NCA:SAC	(916) 974-5700
Vickers, Patricia A.	CC:SER:GCD:NO	(504) 558-3100
Vigil, Shirley A.	CC:NER:OHI:CLE	(216) 522-3380
Villageliu, Rogelio A.	CC:MSR:ILD:CHI	(312) 886-9225 x 308
Vincent, Terry W.	CC:NER:OHI:CLE	(216) 522-3380
Vinnik, Jeffrey L.	CC:INTL,4712	(202) 622-3840
Vitalie, James	CC:WR	(415) 575-7371
Vitiello, Anthony F.	CC:NER:MAN	(212) 264-7793
Voelker, Paul	CC:WR:SWD:LV	(702) 455-1127
Voeller, John R.	CC:MSR:5TX:AUS	(512) 499-5404
Vogel, Jeffrey	CC:DOM:CORP,4428	(202) 622-7770
Vohs, Judith A.	CC:5ER	(404) 331-6098
Voorhees, Virginia	CC:DOM:FI&P,4105	(202) 622-3970
Votilla, Dolores J.	CC:NER:PEN:PIT	(412) 644-3417
Vozar, Nancy 5.	CC:DOM:F5,4040	(202) 622-7870
Vu, Tuanh	CC:F&M:IS:TS	(202) 622-8255
Vukovich, Joseph M.	CC:DOM:IT&A,5508	(202) 622-4870

W

Wachter, Roger	CC:M5R:NCE:5TP	(612) 290-3473 x 223
Waddell, Cynthia R.	CC:WR:CCA:SJ	(408) 494-7870
Wade, Roger E.	CC:DOM:F5,4043	(202) 622-7870
Wadley, Josephine	CC:DOM:FS,4510	(202) 622-7880
Wagner, Renae	CC:MSR:5WD:PNX	(602) 640-5350
Wahl, Julia L.	CC:NER:PEN:PIT	(412) 644-3437
Wahl-Moriarty, B. 5abine	CC:INTL, L'PL, Flr 5	(202) 874-4360
Wakayama, Dean H.	CC:WR:PNW:SEA	(206) 220-5954
Walk, Mary E.	CC:NER:PEN:PHI	(215) 597-3442
Walker, Barbara	CC:SER:DEM:WAS	(202) 634-5422 x 261
Walker, Gary F.	CC:5ER:LC	(404) 331-6411
Walker, John C.	CC:F&M:GLS:CLP	(202) 401-6029
Walker, Patricia	CC:DOM:IT&A,5421	(202) 622-5010
Walker, Robert A.	CC:EL:GL:Br1,2312	(202) 622-3610
Walker, Roxana G.	CC:5ER:GCD:NO	(504) 558-3117
Walker, Steven L.	CC:WR:CCA:SJ	(408) 494-7851
Walker, Suzette E.	CC:NER:MIC:DET	(313) 226-2380 x 237
Wall, Judith M.	CC:DOM:FS,4527	(202) 622-7900
Wallenstein, David	CC:INTL,L'PL, Flr 5	(202) 874-4360
Waller, Stephen J.	CC:5ER	(404) 331-1299
Walls, William	CC:WR:LAD:LA	(213) 894-4666
Walsh, John Q. Jr.	CC:MSR:ILD:CHI	(312) 886-9225 x 322
Walter, Edward L.	CC:NER:OHI:CIN	(513) 684-6157
Walton, Deanna L.	CC:DOM:P&SI,5004	(202) 622-3050
Wambsgans, Katherine L.	CC:NER:OHI:CLE	(216) 522-3380
Ward, Diann	CC:DOM:CORP,2607	(202) 622-7570
Ward, Patty	CC:DOM:IT&A,5537	(202) 622-4970
Warner, Bruce G.	CC:SER:SFL:MIA	(305) 982-5317
Warner, Jerome F.	CC:NER:UNY:BUF	(716) 551-5610
Warner, Jillena A.	CC:5ER:KYT:LOU	(502) 582-6081
Washington, Bette E.	CC:DOM:F5,4526	(202) 622-7920
Washington, Brenda	CC:NER:NJD:NEW	(201) 645-4622
Washington, Myrtle A.	CC:MSR:NTX:DAL	(972) 308-7900
Washington, Ronald L.	CC:DOM:FS,4516	(202) 622-7960
Washington, Shirley D.	CC:DOM:IT&A,5515	(202) 622-4930
Wassel, Cheryl	CC:EL:GL,BR1,2309	(202) 622-3610
Waters, Mary Ann	CC:SER:WWV:RCH	(804) 771-8135
Watkins, Nancy	CC:INTL,4552	(202) 622-3820
Watson, Cheryl L.	CC:SER	(404) 331-6924
Watson, 5usan	CC:EL:GL,BR1,2312	(202) 622-3610
Watts-Green, Karen L.	CC:INTL, 4617	(202) 622-3810
Waziri, Rhonda L.	CC:WR:CCA:5J	(408) 494-7874
Weaver, Darrell C.	CC:MSR:SPR	(217) 527-6000
Weaver, 5teve	CC:MSR:AOK:OKL	(405) 297-4805
Weber, David	CC:F&M:IS:SD, L'PL, Flr 5	(202) 874-8922
Weber, Martha J.	CC:SER:KYT:NAS	(615) 736-2076
Weber, Mary Helen	CC:NER:PODCIN:LC	(513) 684-3201
Weberman, Bernard	CC:DOM:P&5I,5317	(202) 622-3163
Weckel, Theodore	CC:WR:LAD:THO	(805) 371-6700
Weeda, John A.	CC:WR:RMD:DEN	(303) 844-3258
Wegener, Stephen R.	CC:DOM:CORP, 4227	(202) 622-7530
Weiner, David	CC:EBEO:Br2,5333	(202) 622-6040
Weiner, Ina 5.	CC:NER:PEN:PHI	(215) 597-3442
Weiner, Mark	CC:WR:LAD:THO	(805) 371-6700
Weinheimer, Russell	CC:EBEO:4,5203	(202) 622-6060
Weinman, Greg	CC:F&M:GLS:PCL	(202) 401-4062
Weinraub, Carole W.	CC:F&M:P	(202) 622-3560
Weinstock, Ronald B.	CC:EBEO,2324	(202) 622-4290
Weiss, Robert M.	CC:DOM:IT&A,5413	(202) 622-5010
Weissler, Robert	CC:INTL, L'PL, Flr 5	(202) 874-4360
Welch, Donna	CC:DOM:IT&A,5522	(202) 622-4910
Welch, Robert	CC:F&M:IS:T5, 4205	(202) 622-6794
Welch, 5cott T.	CC:SER:GCD:NO	(504) 558-3101
Welhaf, Ann M.	CC:WR:SWD:PNX	(602) 207-8051
Wells, Donald L.	CC:MSR:STL	(314) 425-4747
West, Linda K.	CC:SER:GCD:NO	(504) 558-3103
West, Robert W. III	CC:SER:GCD:BIR	(205) 912-5464
Westen, Marion L.	CC:WR:LAD:LA	(213) 894-3027
Wetherington, Trevor T.	CC:NER:MIC:DET	(313) 226-2444 x 231
Whatley, Kathleen E.	CC:SER:DEM:WAS	(202) 634-5403 x 226
Whedbee, Charles M.	CC:DOM:CORP,4239	(202) 622-7550
Whelan, Patrick E.	CC:NER:NJD:NEW	(201) 645-3710
Whitaker, Alfreda M.	CC:SER:GCD:NO	(504) 558-3102
Whitcomb, David E.	CC:MSR:HOU	(713) 773-7300
White, David E.	CC:DOM:FI&P,4013	(202) 622-3980
White, Dianne	CC:F&M:TC:T, L'PL, Flr 5	(202) 874-9204
White, Loretha	CC:WR	(415) 575-7348
Whiteford, Kathy A.	CC:WR:CCA:SJ	(408) 494-7859
Whitfield, Jacquelyn	CC:F&M:IS	(202) 622-8000
Whitley, Daniel	CC:WR:LAD:LA	(213) 894-3027
Whitten, James A.	CC:WR:CCA:SJ	(408) 494-7859
Whitton, Debra	CC:NER:BRK	(516) 832-2401

Wickstrom, Elizabeth K.	CC:DOM:IT&A,5131	(202) 622-4920
Wiener, Howard A.	CC:DOM:F5,4521	(202) 622-7860
Wilcox, Sheri	CC:MSR:HOU	(713) 773-7300
Wilder, Michael	CC:DOM:CORP, 4428	(202) 622-7770
Wilder, Michael	CC:NER:MAN	(212) 264-1059
Wilder, Sherri S.	CC:WR:SCA:LN	(714) 360-2679
Wiles, Daniel J.	CC:DOM,3527	(202) 622-4510
Wiley, Wendy S.	CC:WR:SCA:LN	(714) 360-3446
Wilker, Judith	CC:NER:MAN	(212) 264-7793
Williams, Addie	CC:WR:LAD:THO	(805) 371-6700
Williams, Angela C.	CC:DOM:F5,4527	(202) 622-7900
Williams, Annie D.	CC:DOM:IT&A,5034	(202) 622-4990
Williams, Beth L.	CC:WR:NCA:SF	(415) 744-9201
Williams, Candace	CC:MSR:NTX:DAL	(972) 308-7900
Williams, Caroline	CC:DOM:IT&A,5509	(202) 622-4800
Williams, Catherine	CC:SER:LC	(202) 634-5411
Williams, Clarice	CC:DOM:F5,4039	(202) 622-7890
Williams, David A.	CC:NER:MAN	(212) 264-3303
Williams, Doris B.	CC:F&M:GLS,208	(202) 401-4000
Williams, Finley B.	CC:WR:NCA:SF:W	(510) 210-7087
Williams, Frank C.	CC:NER:MAN	(212) 264-1598
Williams, Geraldine	CC:NER:PODPHI	(215) 597-3442
Williams, Karen	CC:F&M:IS:TS	(202) 622-7729
Williams, Kathy A.	CC:F&M:FM:E, L'PL, Flr 5	(202) 874-9520
Williams, Lynn	CC:DOM:IT&A,5050	(202) 622-4900
Williams, Martha M.	CC:DOM:F5,4513	(202) 622-7840
Williams, M. Kendall	CC:WR:CCA:SJ	(408) 494-7857
Williams, Robert B.	CC:DOM:FI&P,4112	(202) 622-3960
Williams, Robert E. Jr.	CC:SER:DEM:BAL	(410) 962-3116
Williams, W. Edward Jr.	CC:INTL,L'PL,3319	(202) 874-1490
Williamson, Donald W. Jr.	CC:SER:LC	(404) 331-6411
Williamson, Fola H.	CC:DOM,3527	(202) 622-4510
Williamson, Karen	CC:F&M:IS:TS	(202) 622-7729
Willis, Connie M.	CC:WR:SWD:PNX	(602) 207 8084
Wilpon, Bruce W.	CC:MSR:STX:AUS	(512) 499-5515
Wilson, Brenda	CC:DOM:IT&A,5541	(202) 622-3926
Wilson, Christopher J.	CC:DOM:P&SI,5106	(202) 622-3040
Wilson, Curtis G.	CC:DOM:FS,4507	(202) 622-7830
Wilson, Jane B.	CC:NER:CT	(212) 264-8134
Wilson, Pamela S.	CC:DOM:F5,4143	(202) 622-7950
Wilson, Rebecca	CC:EBEO,5335	(202) 622-6040
Wilson, Robert J.	CC:WR:GLS	(415) 575-7330
Wingett, Wayne A.	CC:SER:NFL:JAX	(904) 232-2788
Winkler, Andrew M.	CC:SER:KYT:LOU	(502) 582-6578
Winker, Judith C.	CC:SER:NFL:JAX	(404) 232-2788
Winnick, Helene	CC:WR:NCA:SF	(415) 744-9228
Winningham, Steven R.	CC:NER	(212) 264-0261
Winsten, David A.	CC:WR:PNW:SEA	(206) 220-5954
Wise, Clyde	CC:F&M,3309	(202) 622-9241
Wise, David H.	CC:SER:NFL:JAX	(904) 232-2788
Wise, Janice A.	CC:SER	(404) 331-1092
Wise, Linda J.	CC:SER:GCD:BIR	(205) 912-5465
Witkowski, Richard A.	CC:MSR:ILD:CHI	(312) 886-9225 x 301
Witt, Richard	CC:DOM,4409	(202) 622-4648
Wojay, Craig R.	CC:DOM:FI&P,4315	(202) 622-3018
Wolf, Thomas J.	CC:EBEO,5233	(202) 622-6070
Wolfe, Carolyn S.	CC:WR:RMD:SLC	(208) 334-9606
Wolfe, Rebecca W.	CC:MSR:NTX:DAL	(972) 308-7371
Wong, Jeffrey M.	CC:WR:PNW:POR	(503) 326-7009
Wong, Linda L.	CC:MSR:NTX:DAL	(972) 308-7900
Woo, Maxine M.	CC:DOM:F5,4535	(202) 622-7920
Woo, Walter H.	CC:DOM:P&SI,5322	(202) 622-3040
Wood, Edena E.	CC:DOM:F5,4136	(202) 622-7930
Wood, Hiranthia	CC:DOM:P&SI,5427	(202) 622-3090
Wood, Zoe	CC:DOM:IT&A,5553	(202) 622-4960
Woodard, Theresa	CC:F&M:P:E,4026	(202) 622-3520
Woodworth, Esther M.	CC:DOM:P&SI,5315	(202) 622-3090
Woolfolk, Dorothea	CC:DOM:CORP,4238	(202) 622-7780
Worden, Neil B.	CC:F&M:GLS:CLP	(202) 401-4013
Worland, Diane L.	CC:SER:IDD:IND	(317) 226-6607
Worley, Pamela S.	CC:NER:OHI:CIN	(513) 684-6932
Wright, J. Delores	CC:F&M:IS,2512	(202) 622-6436
Wright, George F.	CC:DOM:IT&A,5037	(202) 622-4950
Wright, Karen	CC:MSR:ILD:CHI	(312) 886-9225 x 323
Wright, Mary L.	CC:WR:RMD:SLC	(208) 334-9606
Wuerfel, Annette	CC:NER:PODCIN	(513) 684-2393
Wulf, Roy	CC:WR:PNW:SEA	(206) 220-5954
Wyche, Shari	CC:INTL, 4712	(202) 622-3840
Wynne, Mary E.	CC:WR:NCA:SF	(415) 744-9201

X

Xenos, Oksana O.	CC:NER:MIC:DET	(313) 226-4790

Y

Yang, Adrienne	CC:F&M:IS:SS, L'PL, Flr 5	(202) 874-9199
Yates, Willard W.	CC:INTL,4562	(202) 622-3870
Yeager, Deborah C.	CC:DOM:F5,2569	(202) 622-7970
Yeabower, Mary B.	CC:SER:NFL:JAX	(904) 232-2788
Yencha, Michael	CC:F&M:IS:SD, L'PL, Flr 5	(202) 874-8018
Yoder, Jaye M.	CC:F&M:FM:F,L'PL, Flr 5	(202) 874-9393
Yoder, Thomas	CC:F&M:TC:T, L'PL, Flr 5	(202) 487-9679
Yorkowitz, Janice	CC:INTL, 4555	(202) 622-3850
Yost, Michael A., Jr.	CC:NER:PEN:PIT	(412) 644-3441
Yost, Sara S.	CC:DOM:IT&A,5033	(202) 622-4990
Young J. Craig	CC:SER:NCS:GBO	(910) 378-2234
Young, Donna M.	CC:DOM:P&SI,5322	(202) 622-3040
Young, Donna M.	CC:DOM:P&SI,5016	(202) 622-3070
Young, Richard C.	CC:WR:PNX	(602) 207-8097
Yu, Susanna	CC:WR	(415) 575-7353
Yutani, Erika	CC:DOM	(202) 622-3920

Z

Zamolo, Paul R.	CC:WR	(415) 575-7348
Zech, Felix J.	CC:EBEO,5234	(202) 622-6080
Zeller, Louis J. Jr.	CC:SER:GCD:NO	(504) 558-3106

Zelnik, Jonathan	CC:DOM:FI&P:2,4316	(202) 622-3940
Zepeda, Rachael J.	CC:WR:PNX	(602) 207-8065
Zezula, Duane	CC:F&M:GLS:PCL	(202) 401-4062
Ziegler, Laurence D.	CC:NER:BRK	(516) 832-2425
Zima, Michael D.	CC:SER:NFL:JAX	(904) 232-2788
Zink, Charles L.	CC:F&M:IS:SD, L'PL, Flr 5	(202) 874-8994
Zinn, Clifford T.	CC:WR:SWD:LV	(702) 455-1127
Zoscak, John M. Jr.	CC:NER:PEN:PIT	(412) 644-2823
Zoss, David L.	CC:MSR:NCE:STP	(612) 290-3473 x 242
Zuba, Kathryn A.	CC:EL:GL,BR2,2316	(202) 622-3620
Zuccaro, Barbara J.	CC:SER:DEM:WAS	(202) 634-5409 x 23
Zusi, Dale A.	CC:WR:CCA:SJ	(408) 494-7851

THREATENING TELEPHONE CALL INFORMATION

If you are the person receiving the threatening call, YOU should remain calm, be courteous, and listen. **DO NOT INTERRUPT THE CALLER**. Keep the caller on the line as long as possible. Ask him/her to repeat the message. Do not hang up the telephone after the caller is off the line. Do not activate fire alarms. Do not use a walkie talkie. Notify a manager immediately. The manager will contact the appropriate authorities.

Exact words of threat:

_____

_____

_____

_____

_____

Date and time call was received _____ Length of call _____

QUESTIONS TO ASK

1. When is the bomb going to explode? _____
2. Where is the bomb right now? _____
3. What does the bomb look like? _____
4. What kind of bomb is it? _____
5. What will cause the bomb to explode? _____
6. Did you place the bomb? _____
7. Why? _____
8. What is your address? _____
9. What is your name? _____

DESCRIPTION OF CALLER'S VOICE

Sex _____ Race _____ Age _____

Calm	Laughing Lisp	Disguised	Loud	Stutter
Angry	Crying	Raspy	Accent	Deep breathing
Excited	Normal	Deep	Cracking voice	Clearing throat
Slow	Distinct	Ragged	Soft	
Rapid	Slurred	Nasal	Familiar. Who does it sound like?	

BACKGROUND SOUNDS

Street noise	Music	Factory machinery	Local	Crockery
House noise	Animal noise	Voices	Long distance	Booth
PA System	Office machinery	Motor	Clear	Static
Other				

Your name _____ Date _____ Your telephone _____

Call Inspection in the event of a bomb threat.

SUSPECT PACKAGE ALERT

A suspicious package is an object, regardless of its appearance, that is out of place. Only employees working in the area know what is a suspicious object for that area. If you find a suspicious package, notify a manager immediately. The manager will contact the appropriate authorities. Do not touch the package. Do not set off a fire alarm. Do not use a walkie talkie.

Call Inspection if you find a suspicious package.

Is addressee familiar with name and address of sender?

Package/letter has no return address.

Is addressee expecting package/letter? If so, verify expected contents.

Improper or incorrect title, address, or spelling of name or address.

Title but no name.

Wrong title with name.

Handwritten or poorly typed address.

Misspelling of common words.

Return address and postmark are not from the same area.

Stamps (sometimes excessive postage, unusual stamps) versus metered material.

Special handling instructions on package (i.e., special delivery, open by addressee only, foreign mail, air mail, etc.).

Restrictive markings such as confidential, personal, etc.

Overwrapped, excessive securing material such as masking tape, string or wrappings.

Oddly shaped or unevenly weighted packages.

Lumpy or rigid envelopes (stiffer than normal, heavier than normal, etc.).

Lopsided or uneven envelopes.

Oily stains or discolorations.

Strange odors.

Protruding wire or tin foil.

Visual distractions (drawings, unusual statements, hand drawn postage, etc.)

Please be advised that this is a general checklist. The best protection is personal contact with the sender.

CHANGE OF NAME, ADDRESS, OR TELEPHONE NUMBER

INFORMATION CHANGED (CHECK ALL THAT APPLY)					
NAME		*ADDRESS*		*TELEPHONE*	

PREVIOUS NAME, ADDRESS, OR TELEPHONE NUMBER	
Name	
Address	
City, State, Zip	
Telephone	

NEW NAME, ADDRESS, OR TELEPHONE NUMBER	
Name	
Address	
City, State, Zip	
Telephone	
Effective Date	

I hereby certify that the changed information is correct.

Signature:_____ Date:_____

<FOR OFFICE USE ONLY>		
Date Received:	Date change entered:	Initials:

TELEPHONE DIRECTORY REQUEST FORM

Name	
Company Name	
Address	
City/State/Zip	
Phone Number	( )
Fax Number	( )
Number of Copies	

FOR OFFICE USE ONLY (Below)

Date Received		**Computer Input Date**	
Date Sent Out		**Initials**	

Send out Chief Counsel Telephone Directory(s) to the above person(s) and add to the distribution list. (C:\WP6.1Windows\Req.form)

PERSONAL DIRECTORY

This space is provided for frequently used telephone numbers.

Name	Agency	Telephone Number

PERSONAL DIRECTORY

This space is provided for frequently used telephone numbers.

Name	Agency	Telephone Number

PERSONAL DIRECTORY

This space is provided for frequently used telephone numbers.

Name	Agency	Telephone Number

PERSONAL DIRECTORY

This space is provided for frequently used telephone numbers.

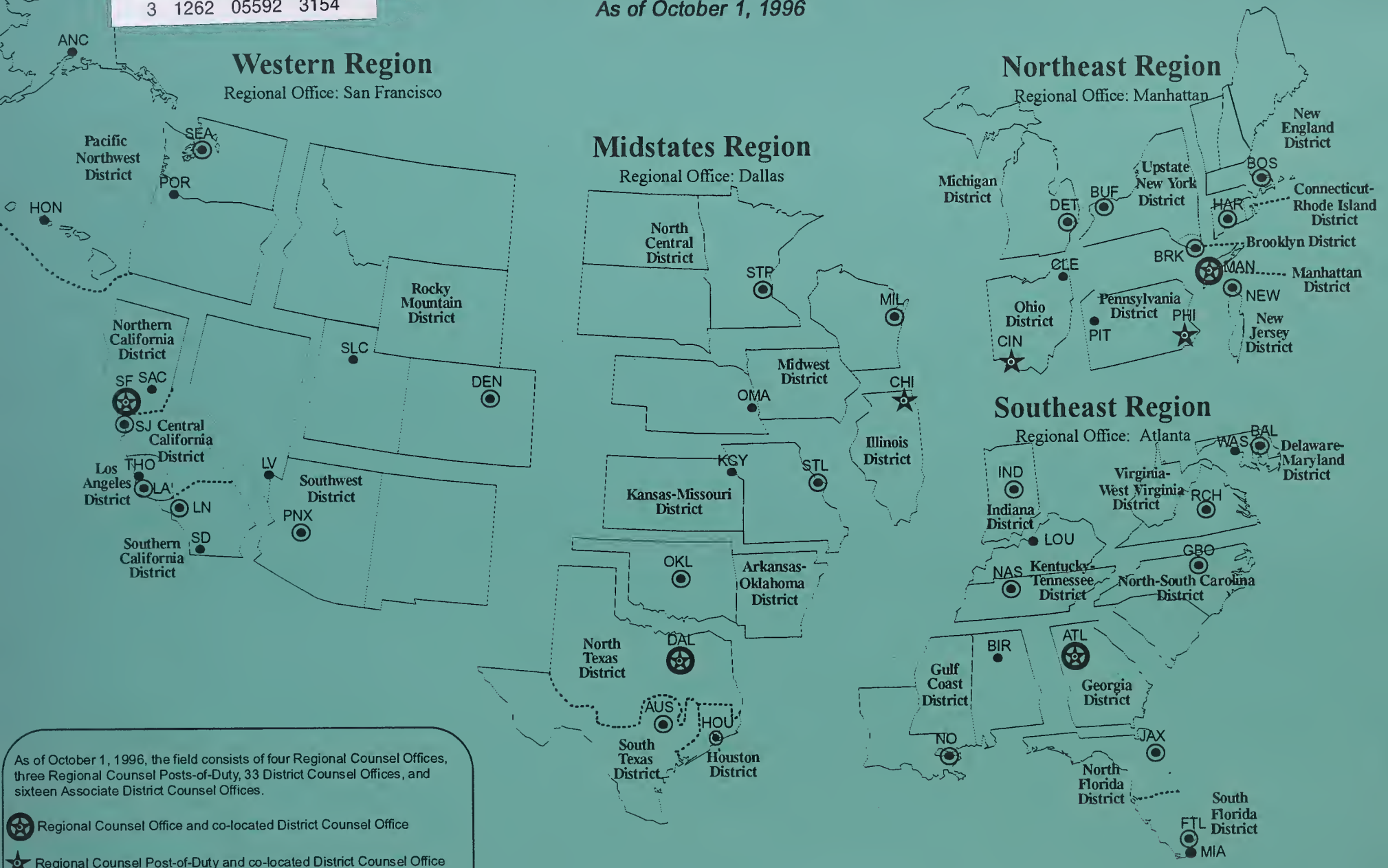
Name	Agency	Telephone Number

*U.S. Government Printing Office: 1997 - 425-169

UNIVERSITY OF FLORIDA
3 1262 05592 3154

ffice of Chief Counsel Field Organization

As of October 1, 1996



As of October 1, 1996, the field consists of four Regional Counsel Offices, three Regional Counsel Posts-of-Duty, 33 District Counsel Offices, and sixteen Associate District Counsel Offices.

- Regional Counsel Office and co-located District Counsel Office
- Regional Counsel Post-of-Duty and co-located District Counsel Office
- District Counsel Office
- Associate District Counsel Office

I Office of Chief Counsel, IRS, Organization Chart

II Organizational Contacts

III Finance and Management Areas

IV International Areas

V Domestic Litigation Areas

VI Special Assistant U.S. Attorneys (SAUSA) for Bankruptcy Matters

VII Industry Specialization Program

VIII Issue Specialists

IX Code and Subject Areas

X IRS Field Organization/Key Personnel

XI Appeals

XII Department of Treasury Organizational Chart

XIII Department of Treasury, General Counsel

XIV Department of Justice Tax Division

XV United States Tax Court Judges & Clerk of the Court

XVI Alphabetical Listing of Chief Counsel Employees Nationwide

XVII Threatening Telephone Information

XVIII Telephone Directory Forms

XIX Map of Regional Counsel (Legal Services) Offices